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ABSTRACT

Reported are the results of a study conducted to determine the cost of educating handicapped pupils in New York City's public schools. Methodology followed in compiling and reporting cost data is outlined, and the data are presented and discussed. Student enrollment is described in terms of the programs and bureaus operated by the Division of Special Education and Pupil Personnel Services (DSEPPS); and such aspects of enrollment as whether pupils receive full-time or part-time services and severity of handicapped type are explained. Delineated are components of special education program costs, and explained are methods of calculating actual costs. Cost per pupil and total dollar cost of each DSEPPS program are given. Preliminary analyses are presented including interprogram comparisons, comparisons of actual costs with estimated costs (based on indices developed for the National Education Research Project), discussion of relative costs of New York City special education programs, and comparison of private versus public school special education costs. (IM)

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THE COST OF EDUCATING HANDICAPPED PUPILS IN NEW YORK CITY

SPECIAL REPORT NO. 2 IN A SERIES: ASSURING EQUAL EDUCATIONAL OPPORTUNITY FOR HANDICAPPED CHILDREN IN NEW YORK CITY

JANUARY 1977

BOARD OF EDUCATION OF THE CITY OF NEW YORK

PREPARED BY
OFFICE OF THE DEPUTY CHANCELLOR
EDUCATIONAL POLICY ANALYSIS UNIT

BERNARD R. GIFFORD, DEPUTY CHANCELLOR

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THIS IS SPECIAL REPORT NO. 2 IN A SERIES:
ASSURING EQUAL EDUCATIONAL OPPORTUNITY FOR HANDICAPPED CHILDREN IN NEW YORK CITY.

SPECIAL REPORT NO. 1 IN THE SERIES IS:
"LEGAL ISSUES IN THE CLASSIFICATION OF HANDICAPPED CHILDREN IN NEW YORK CITY", JANUARY 1977.

Preface

As a postscript to the forces launched by *Brown v. Board of Education* over twenty years ago, interest in "special education" has intensified during the last decade. The concept of equal educational opportunity has now been expanded to prohibit discrimination based not only on racial and ethnic differences, but also on economic status, sex, school performance, and handicapping conditions. As a result of this mandate, school systems throughout the country are now required to provide educational programs for all handicapped children, even those previously considered "uneducable."

Pressure on school systems to adapt their programs to the needs of handicapped children has traditionally come from various child advocacy groups - - national organizations such as the Council for Exceptional Children and local groups like the Citizen's Committee for Children, the New York Association for Mentally Retarded Children, and the Queens Lay Advocate Service. Increasingly, these child advocacy groups have sought relief both through the courts and by lobbying for legislative reform. In recent years, a prodigious number of court cases have been filed on behalf of handicapped children. The legal issues have ranged from "due process" requirements in making special education placements to the "right to education" itself. Major changes have also occurred as a result of new statutes passed by the Congress and many state legislatures. For example, the federal government's "Education for All Handicapped Children Act" (1975) specifies a new set of standards and requirements which may prove to be the most effective tool yet in compelling public school systems to provide handicapped students with equal educational opportunities.*

Controversies in special education often center on budget issues. In turn, these issues provide a forum in which major conflicts are played out - - between the State Commissioner of Education and the Chancellor, between the Division of Special Education and Pupil Personnel Services (DSEPPS) and those holding the purse strings, between city

* For an up-to-date review of case and statute law pertaining to special education, see B.R. Gifford and S. Smith, Legal Issues In the Classification of Handicapped Children in New York City, Office of the Deputy Chancellor, New York City Board of Education, January 1977.

budget officials and the Board of Education. These controversies have become ever more pressing in light of recent increases in the number of handicapped children who must be served. Despite the nationwide pattern of declining enrollments in large city school systems, programs for handicapped children have expanded rapidly in the past several years. The situation in New York City is no exception. The number of handicapped children served by our school system has increased, since 1973, by more than 25 percent. We are now responsible for educating more than 37,000 handicapped pupils on a full-time basis. An additional 40,000 handicapped pupils receive part-time special education services.

Given the rapid increase in our special education enrollment, coming as it does during a period of drastic fiscal retrenchment, questions of cost are clearly of paramount importance. The problem is that there is very little reliable information about special education costs - - either here in New York City or in school systems throughout the country. The present study is one of the first attempts in a major urban school system to come up with detailed cost information about specific educational programs for the handicapped. The study was conducted not only to provide us with information useful in allocating resources, but also to create a much needed data base in an area where one previously did not exist.

Conducting this study was difficult and time-consuming because we lack an adequate cost accounting system. Unit costs that would normally be available from such a system had to be calculated manually, piece by piece. However, our school system is not unique with regard to this glaring deficiency. As Henry S. Dyer of the Educational Testing Service has observed, "There is not a single school system in the country capable of identifying how much is spent on any particular pupil or group of pupils for any particular purpose."* The inadequacy and paucity of available data are reflected in the fact that the New

* Henry S. Dyer, "Some Thoughts About Future Studies," On Equality of Educational Opportunity, edited by F. Mosteller and D.P. Moynihan (New York: Vintage Books 1972), p. 386.

York State Commissioner of Education allows school districts to use a gross estimate - - based on the so-called "Seneca Falls formula" - - in calculating tuition charges for out-of-district handicapped pupils.

Due to the difficulties inherent in keeping track of expenditures without having a good cost accounting system, it is not surprising that there is so little information on what it actually costs to operate special education programs. Please keep in mind that the present study is just a beginning. Undoubtedly there are inaccuracies and omissions in our data, even beyond those noted in the text of the report. As the study is circulated and examined - - hopefully not just in New York City's public school system, but also among school officials in other cities - - we solicit comments and suggestions which will enable us to refine the figures. When the study is replicated, accuracy will no doubt be much improved.

* * * * * * * * * * * * *

The study began as a quick effort to provide data on special education costs for our lawsuit - - *Levittown v. Nyquist* - - challenging the discriminatory payment formula of New York State's aid to education statute. It soon became apparent that a major research effort was needed in order to obtain useful and reliable information. Many people assisted me in this task. Leigh Marriner, a member of my personal staff, joins me as a senior author, although I accept fully the consequences of any errors in fact or judgment contained in this report. My assistant, Richard Guttenberg, and Ellen Zimmerman, a member of the Project Management Unit in the Office of the Deputy Chancellor, also provided much needed advice and data. And, in Richard's case, considerable guidance and editorial assistance was provided in the preparation of the final report.

The original budget calculations were carefully done by Bernard

Warshavsky, Evelyn Zwicker, and Bertha Wilson in the office of Helen Feulner, Executive Director of the Division of Special Education and Pupil Personnel Services. Arnold Goldstein, a member of Dr. Feulner's staff, provided information on the non-public schools. This has been a joint effort by my office and Dr. Feulner's, and it could not have been completed without the continuing able assistance of her staff.

Professor Richard Rossmiller of the University of Wisconsin and Sinai Halberstam, assistant Auditor-General at the Board of Education, were sources of encouragement, interpretation, and helpful criticism.

Charlotte Johnson, Madeline Romero, Carol Ann Young, and Pat French prepared the many complicated tables and the text. Tessie Dennenberg, Essie Samuels, and Elsie Chou provided assistance with the time-consuming manual calculations.

BERNARD R. GIFFORD
Deputy Chancellor

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SECTION I

OVERVIEW OF THE REPORT

This study was begun with a very basic question in mind -- what does it cost to educate handicapped pupils in New York City's public schools? Though the question itself is simple, the task of coming up with a meaningful answer was more complicated than first anticipated. In the first place, the budget for the public schools of New York City, like that of almost every other school system in the country, is not constructed in a way which permits quick and accurate cost accounting. Second, reporting a total dollar expenditure for all handicapped students (or, by simple division, an average per handicapped pupil expenditure) is interesting, but actually hides more than it reveals.

Soon it became apparent that the terms "handicapped" and "cost" are summary concepts which require a great deal of delineation. The fact is that the public school system in New York City serves many different types of handicapped children, that there is wide variation in cost among these types, and that cost itself is made up of expenditures for a great variety of services. In order to reflect this complexity, it was necessary to compile cost data in terms of thirty-five discrete programs for handicapped children and, within each program, expenditure categories which describe how or for what purposes the money is spent.

Sections II through V of this report outline the methodology that was followed in compiling and reporting cost data related to New York City's special education programs. The cost data are then presented and discussed in Sections VI through X.

In Section II, there is a description of student enrollment in terms of the programs and bureaus operated by the Division of Special Education and Pupil Personnel Services (DSEPPS). Other pertinent aspects of DSEPPS enrollment are also explained -- for example, 1) whether pupils receive "full-time" or "part-time" special education services, and 2) the severity of a handicapped type according to regulations which govern the allocation of state education aid.

Sections III and IV delineate the two major components of special education program cost: expenditures managed by DSEPPS and expenditures related to system-wide administration and support services. Within each of these components (which, when added together, equal total program cost) are numerous expenditure items that describe the range of resources provided to children enrolled in special education programs. This method of reporting cost data -- that is, at various levels of specificity and aggregation -- permits considerable flexibility in conducting analysis.

Section V explains how program costs were actually calculated. Three separate methods are delineated, each of which represents a different way of determining which expenditure items should or should not be included in the total program cost. Then, in Section VI, special

education costs (calculated according to each of the three different methods) are reported on a program by program basis. Both the cost per pupil and the total dollar cost of each program are given.*

Sections VII through X contain preliminary analysis based on the data presented in Section VI. First, there are some interprogram comparisons which highlight a number of important issues and problems: wide variation in cost among programs, transportation, mainstreaming, home instruction, and large cost increases resulting from recent changes in federal, state, and local policy. Second, special education costs are compared to what they "should be" based on a set of "indices" developed for the National Education Research Project. Third, there is a brief discussion of the relative costs of operating special education programs in New York City -- a discussion which casts serious doubt on the adequacy of New York State's aid-to-education formula. Finally, private versus public school special education costs are compared and explained.

At this point it is worth mentioning something that will be repeated in Section III. In order to develop a comprehensive accounting of special education program costs, it was necessary to draw data from various sources -- the budget, the payroll, and in some instances even "best estimates" based on internal financial records. Although we are confident about the general reliability of the program costs reported

*In addition to the tables appearing in Section VI, the appendix contains program cost profiles solely in terms of the expenditures managed by DSEPPS (i.e., excluding expenditures for system-wide administration and support services).

in the following pages, the method of patching costs together from different sources has inevitably resulted in some slippage. In particular, the reader should carefully note this caveat: the DSEPPS program costs calculated and reported in this study are slightly inflated due to three factors.

First, this study is based on data current as of November 1975. Since that time average class size in most of New York City's special education programs has increased. Given the fact that expenditures for instruction (i.e., teachers and other instructional personnel) are such a large part of total program cost, increases in average class size mean that program costs per pupil are now lower than they were in November 1975.

Second, in some cases, the number of staff "budgeted" rather than those "on payroll" was unwittingly used in calculating personnel costs. Since DSEPPS ran significantly under its budget during the 1975-1976 school year, costs were occasionally allocated for positions that were not really filled.

Finally, expenditures reported and allocated for some cost components are rather tentative because they were calculated on the basis of "best estimates." This applies particularly to expenditures for transportation and diagnostic/clinical services. Note, for example, that certain programs (e.g., "Neurologically Impaired-Emotionally Handicapped") have been allocated abnormally large and probably inflated amounts for diagnostic/clinical services.

SECTION II

DSEPPS ENROLLMENT BY PROGRAM

The Division of Special Education and Pupil Personnel Services (DSEPPS) operates thirty-five discrete instructional programs.* DSEPPS services are provided to children who, because of mental, physical, or emotional conditions, cannot be educated solely in regular classes but can benefit from special programs. Supplementary services for intellectually gifted children and compensatory education programs for the economically disadvantaged are not a DSEPPS responsibility, and therefore are outside the scope of this study.

The following six bureaus, each serving children with a different kind of handicapping condition, are responsible for managing thirty-one of DSEPPS instructional programs:

- Bureau for Children with Retarded Mental Development.
- Bureau for the Education of Socially Maladjusted and Emotionally Disturbed Children.
- Bureau for the Education of the Physically Handicapped.
- Bureau for the Education of the Visually Handicapped.
- Bureau for the Hearing Handicapped.
- Bureau for Speech Improvement

The remaining four instructional programs operated by DSEPPS are not

*Actually DSEPPS has more than thirty-five programs, but for the purposes of this study some have been combined.

affiliated with any of the bureaus listed above. These non-bureau programs serve children with multiple handicaps:

- Classes for the Neurologically Impaired-Emotionally Handicapped.
- Pre-Placement Classes.
- Readiness Classes.
- Centers for the Multiply Handicapped

DSEPPS programs have a total enrollment of 78,786.* However, 40,584 of the students included in this figure actually participate in the school system's regular instructional program and only receive special education services on a part-time basis, either in "resource rooms" or from "itinerant teachers."

DSEPPS ENROLLMENT 1975

38,202	+	40,584	=	78,786
FULL-TIME		PART-TIME		TOTAL

Regulations governing the allocation of state education aid to local school districts classify children according to the severity of their handicapping conditions. Certain types of handicaps are severe (e. g., trainable mentally retarded), while other types (e.g., educable mentally retarded) are non-severe. In addition, some students have disabilities or conditions requiring special education services but are not considered handicapped according to the state's

*Enrollment data here, and throughout the study, are based on November 1975 registers.

narrow definition of the term. Therefore, for the purposes of this study, such students are classified as "regular." Most of these students receive special education services on a part-time basis.

Although the classifications "severe," "non-severe," and "regular" are generally accurate ways of describing the seriousness of one handicap type compared with another, there are some surprising anomolies.* Regardless of their imprecision, these terms suggest a potentially useful way of summarizing and analyzing special education enrollment:

DSEPPS ENROLLMENT 1975

15,711	+	23,246	+	39,829	=	78,786
SEVERE		NON-SEVERE		REGULAR		TOTAL

One important example can be used to illustrate both aspects of enrollment mentioned above. The Bureau of Speech Improvement has a program which serves 38,481 students, almost 49% of DSEPPS total enrollment. Though not officially handicapped, these students have disabilities serious enough to warrant part-time speech therapy services.

Table 1 presents enrollment data for each of DSEPPS thirty-five programs. The table also includes a brief description of each program, its bureau affiliation, and the type of children enrolled. By looking at this table, for example, one can see that:

*According to state regulations, blindness and brain injury are "non-severe" handicapping conditions. Nevertheless, these are generally considered "severe" conditions by professionals in the field of special education.

- "Special day schools" are a program within the Bureau for Socially Maladjusted and Emotionally Disturbed Children.

- In November 1975, "special day schools" served 2,671 children, or 3.39% of the total DSEPPS enrollment.

- Pupils placed in this program are considered severely handicapped as per regulations governing the allocation of state education aid. These students have a history of serious disruptive and aggressive behavior.

- The program's operational units are located in separate school buildings. Students are educated in self-contained classrooms for the full school day.

At this point, it is worth mentioning that state and federal regulations exert enormous influence on enrollment in DSEPPS programs. This influence shows up in terms of the total number of students enrolled, how they are classified, and the level of services they must receive. Most importantly, the Board of Education is required by law to provide appropriate programs for all handicapped children at no expense to their parents. And, for most types of handicapping conditions, the New York State Commissioner of Education has set limits on maximum class size. Even the programmatic structure of DSEPPS is determined by factors over which the Board of Education has little control. Since the state provides aid only after children have been classified according to the specific nature of their handicapping conditions, school systems are encouraged to provide services by type of handicap rather than other pertinent criteria such as age and educational need. Thus, in several significant ways, the Board of Education has only limited discretion over the scope of its programs for the handicapped.

Table 1

PROGRAMS OPERATED BY THE DIVISION OF SPECIAL EDUCATION AND PUPIL PERSONNEL SERVICES DESCRIPTION OF ENROLLMENT BY PROGRAM

	STATE AID CATEGORY*	NOVEMBER 1975 ENROLLMENT	PERCENT OF TOTAL DSEPPS ENROLLMENT	PROGRAM DESCRIPTION**
BUREAU FOR CHILDREN WITH RETARDED MENTAL DEVELOPMENT				
Educable Mentally Retarded (EMR)	NS	8,644	10.97%	Mildly retarded. (c)
Trainable Mentally Retarded(TMR)	S	1,857	2.36	Severely retarded. (a)
Track IV	S	264	0.34	Profoundly retarded. (a)
Doubly Handicapped/Mentally Retarded (DH/MH)	S	363	0.46	Mentally retarded pupils with additional physical handicaps. (a)
Occupational Training Centers				
EMR	NS	756	0.96	Occupational training programs located in separate buildings. (a)
TMR	S	408	0.52	
DH/MH	S	126	0.16	
BUREAU FOR SOCIALLY MALADJUSTED AND EMOTIONALLY DISTURBED CHILDREN				
"A" Center Classes	S	1,575	2.00	Profound emotional handicaps. (a)
"B" Center Classes	NS	2,515	3.19	Moderate degree of emotional handicap; (a) and (b) for some H.S. pupils.
Special Day Schools	S	2,671	3.39	Pupils with severe emotional handicap manifested in repeated serious disruptive and aggressive behavior. In separate buildings. (a)
SMED Cluster Schools	S	1,886	2.40	Educational program provided to children in correctional institutions, drug centers, day and residential treatment centers, psychiatric hospitals, and homes for neglected and dependent children. (a) and (b)
SMED Cluster Schools	NS	3,271	4.15	

BUREAU FOR THE EDUCATION OF THE PHYSICALLY HANDICAPPED				
HC Bus	NS	828	1.05	Moderately orthopedically impaired. (a)
HC-20	S	845	1.07	Severely orthopedically impaired. (c)
HC-30	NS	5,065	6.43	Brain injured; (a) and (b for many H.S. pupils)
Hospital Schools	S	899	1.14	Educational program in hospitals and convalescent homes. (a) and (b)
School for Career Development	S	136	0.17	Vocationally oriented program for brain injured students. In separate building. (a)
Schools for Pregnant Girls	R	967	1.23	In separate building. (a)
Home Instruction				
Regular	R	381	0.49	Educational program provided in the home for a minimum of 5 hours/week in elementary grades and 10 hours/week in secondary grades. (b)
Physical	S	1,112	1.41	
Emotional	S	634	0.81	
BUREAU FOR THE VISUALLY HANDICAPPED				
Classes	S	27	0.03	Severely handicapped. (a)
Classes	NS	193	0.24	Moderately handicapped. (c)
Resource/Itinerant	NS	613	0.78	Resource rooms for blind and visually limited children.(b)
BUREAU FOR THE HEARING HANDICAPPED				
Classes	S	129	0.16	High school resource room for hearing impairment. (b)
Work Study	S	32	0.04	For unemployed hearing and language impaired youth between the ages of 18 and 21. (b)
School for the Deaf	S	620	0.79	In separate building. Major problem hearing loss. (a)
School for Language and Hearing Impaired	S	624	0.79	For children whose major problem is language impairment. In separate building.(a)
Resource/Itinerant	NS	710	0.90	Resource room and itinerant services for deaf and hard-of-hearing children below high school age. (b)
BUREAU FOR SPEECH IMPROVEMENT				
Speech Centers	NS	651	0.83	Daily resource room for children with severe speech and language disorders. (b)
Itinerant Services	R	38,481	48.84	In regular schools. Speech therapy once or twice a week. (b)
NON-BUREAU PROGRAMS				
Neurologically Impaired - Emotionally Handicapped	S	496	0.63	Classes for children with neurologically based emotional disorders. (a)
Pre-Placement Classes	S	522	0.66	Short-term classes for children with multiple learning handicaps that make diagnosis particularly difficult. (a)
Readiness Classes	S	333	0.42	Diagnostic therapeutic classrooms for 4-6 year olds with severe learning disabilities. In local hospitals. (a)
Center for the Multiply Handicapped	S	152	0.19	For severely multiply handicapped children representing the full range of intelligence and physical handicaps. (a)

*S = Severe; NS = Non-Severe; R = Regular.

** (a) Self-contained classes for the full day.
(b) Resource room, work-study, itinerant services, or mainstreaming.
(c) Self-contained classes for full day except at high school level.

SECTION III

THE STRUCTURE OF DSEPPS COSTS

Most of the costs (or resources) associated with educating handicapped children in New York City's public schools are managed by the Division of Special Education and Pupil Personnel Services (DSEPPS).* In order to develop an accurate and comprehensive accounting of these costs, data were drawn from various sources -- the budget,** the payroll, and in some instances even "best estimates" based on internal financial records. For example, in calculating teacher costs, payroll information was used in addition to budget data because the former more accurately reflects actual expenditures for personnel. For the sake of simplicity, however, the generic term "budget" will be used throughout this report in discussing any of the data sources mentioned above.

DSEPPS budget items have been arranged according to "functional cost components" which describe the range of direct services and support provided to children enrolled in special education programs (see Table 2). The major categories of DSEPPS cost are management, instruction, institutional operations, reimbursable aid, and transportation. Although reimbursable aid, and transportation could have been "buried" in the other three categories, they were made distinct major components because they each represent significant items of expenditure relative to the total cost of programs for the handicapped.

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*Indirect costs shared by all students in the school system, including those enrolled in programs for the handicapped, are discussed in the following section.

**1975-1976 Budget EM-136.

Table 2

FUNCTIONAL COST COMPONENTS
DIVISION OF SPECIAL EDUCATION AND PUPIL PERSONNEL SERVICES

Central DSEPPS Management

Handicap Bureau Management

- Administration
- Clerical and Secretarial

Instructional Services

- Supervisors
- Teachers
- Teacher Aides

Instructional Support

- Supplies and Equipment
- Guidance Counselors
- Other Professionals
- Diagnostic/Clinical Service
- Speech Services

Institutional Operations

- Leasing
- Fringe Benefits
- Pensions

ESEA Title VI-B Funds

ESEA Title I FUNDS

Other Reimbursable Funds

Transportation

By arranging DSEPPS budget items in terms of functional components, cost data are made available at various levels of specificity and aggregation. Expenditures for instructional services, for example, are not only reported as a summary component, but also for each of the following subcomponents: supervisors, teachers, and teacher aides. This method of reporting costs permits considerable flexibility in conducting analysis.

Table 3 lists specific budget items included in the various functional components, and in some instances, the sources of data and the methods of calculating costs are explained. For example, the table indicates that the component "central DSEPPS management" includes all personnel who staff offices serving handicapped children on a division-wide basis. The table also shows that the costs for these administrative services were allocated to DSEPPS programs on the basis of full-time student enrollment.

Calculating the costs for some components was especially problematic. Transportation and diagnostic/clinical services are two cases in point. As indicated in Table 3, the costs reported and allocated for these two components are somewhat tentative because they were calculated on the basis of "best estimates."

Not shown in either of the tables is a methodological consideration which requires some explanation. In the previous section, we mentioned that many handicapped students participate in the school

system's normal instructional program and only receive special education services on a part-time basis, either in "resource rooms" or from "itinerant teachers." These students use all the same facilities and services as non-handicapped pupils. Therefore, the actual cost of educating one of these part-time special education students is essentially the same as that for a regular student, plus the cost of the additional DSEPPS services they receive.

Once again, the reader is urged to keep in mind the notion of "controllability" introduced in the previous section. As with enrollment, the Board of Education can exercise only limited discretion with regard to many components of DSEPPS cost:

- Expenditures for instructional services are largely determined by state regulations mandating maximum class size.
- Pension costs are based on actuarial assumptions, the city's own funding policies, and contract provisions.
- The use of federal reimbursable aid is governed by strict regulations, and furthermore, funding levels are unpredictable from year to year.
- State law mandates transportation services for most types of children enrolled in DSEPPS programs.

Although it is true that the Board of Education has some discretion over the DSEPPS cost components listed above, such discretion is marginal at best. For the most part, levels of expenditure associated with these components are controlled by other agencies and institutions.

Table 3

DEFINITIONS OF FUNCTIONAL COST COMPONENTS FOR
THE DIVISION OF SPECIAL EDUCATION AND PUPIL PERSONNEL SERVICES

Cost Components	Budget Items Included	Explanation
I. CENTRAL DSEPPS MANAGEMENT		
	Executive Director and Staff Assistant Superintendent Executive Assistant State Aid Unit Office of Budget Community Affairs Office of Transportation Office of Space and Facilities Planning Child Advocate Office	Costs associated with "central management" were allocated to each of DSEPPS bureaus based on their full-time pupil registers. In bureaus having no full-time pupils -- the Bureau of Speech Improvement, the Bureau of Child Guidance, and the Evaluation and Placement Units -- there is no central management allocation. Thus, per pupil cost for bureaus having a significant number of part-time (resource/itinerant) pupils appears lower than in bureaus having no part-time pupils.
II. HANDICAP BUREAU MANAGEMENT		
A. Administration	Director Assistant Director Computer Analysts	Six bureaus, each serving children with a different type of handicapping condition are responsible for managing most of DSEPPS instructional programs. Four programs operated by DSEPPS are not associated with any of the six bureaus. "Bureau management" costs were allocated to programs on the basis of their pupil registers.
B. Clerical and Secretarial	School Secretaries All Secretarial and Clerical Titles Telephone Operators Stockmen	
III. INSTRUCTIONAL SERVICES		
A. Supervisors	Principals Supervisors	In the four special education programs not associated with a bureau, it was difficult to distinguish between "management-administration" and "instructional services-supervisors" because one person usually performs both functions. In cases like this, such a person was budgeted as a supervisor.
B. Teachers	Teachers Preparation Period Coverage	During a special education teacher's preparation periods, coverage is provided by other teachers. $6,067,000 of this coverage is not part of the DSEPPS budget, but is found elsewhere in the budget of the Board of Education. This amount is included in the analysis because it represents a cost of educating handicapped pupils. Such costs were allocated among the various special education programs depending on the number of teachers assigned to each program.
C. Teacher Aides	All Paraprofessional Titles	
IV. INSTRUCTIONAL SUPPORT		
A. Supplies and Equipment	Supplies Equipment Services Textbook Funds	"Guidance counselors" and "other professionals" (primarily clinicians) refer to personnel assigned to specific special education programs. Counselors and clinicians assigned to the Evaluation and Placement Units and the Bureau of Child Guidance are included in the cost component "diagnostic/clinical services."
B. Guidance Counselors	Guidance Counselors	
C. Other Professionals	Attendance Teachers Physical Therapists Nurses Psychologists Social workers Medical Director	
D. Diagnostic/Clinical Services	Evaluation and Placement Unit Services Bureau of Child Guidance Services	Diagnostic and clincial services are provided to special education programs by the Evaluation and Placement Units (E&P) and the Bureau of Child Guidance (BCG). The costs of E&P and BCG services were allocated to programs based on the following estimates:

EVALUATION AND PLACEMENT UNITS		BUREAU OF CHILD GUIDANCE	
Brain Injured	45%	Children with Retarded Mental Development	15%
Neurologically Impaired: Emotionally Handicapped	12%	Socially Maladjusted and Emotionally Disturbed	60%
Children with Retarded Mental Development	8%	Brain Injured	8%
Pre-Placement	8%	Neurologically Impaired-Emotionally Handicapped	3%
"A" and "B" Classes	10%	School for Language and Hearing Impaired	2%
School for Career Development	4%	Crisis Intervention Services	12%
School for Language and Hearing Impaired	13%		
	100%		100%

The estimates above indicate what percentage of pupils screened by E&P and BCG were eventually placed in each program. These estimates, particularly in the case of BCG, should be treated as rough approximations.

Table 3 (Continued)

Cost Components	Budget Items Included	Explanation
E. Speech Services	Bureau of Speech Improvement Services to DSEPPS pupils	Speech service costs were allocated to special education programs based on the number of teachers serving a given program. This resulted in the following distribution: Children with Retarded Mental Development 32.6% HC-20 21.8 Hearing Handicapped Classes and School for the Deaf 11.3 School for Lanaguage and Hearing Impaired 4.7 Brain Injured 27.0 Center for Multiply Handicapped 1.5 Visually Handicapped 0.3 Socially Maladjusted and Emotionally Disturbed 0.8 100.0%
V. INSTITUTIONAL OPERATIONS		
A. Leasing	Leases	
B. Fringe Benefits	For all DSEPPS Personnel	Fringe benefits were allocated to each position according to the following estimates:

	TEACHERS, GUIDANCE COUNSELORS, OTHER PROFESSIONALS	PEDAGOGICAL ADMINISTRATORS AND SUPERVISORS, PSYCHIATRISTS	SECRETARIAL AND CLERICAL
Health	$ 525	$ 525	$ 525
Welfare	429	459	350
Social Security	895	895	527
	$1,849	$1,879	$1,402

Reanalysis has shown that fringe benefit costs were overestimated for the first two groups. The actual cost per position is $1,790 and $1,849 respectively.

Paraprofessional fringe benefits (vacations and holiday pay) were allocated on the basis of the number of paraprofessional hours budgeted.

C. Pensions	For all DSEPPS Personnel	Pensions were allocated at 25.34% of salary for all pedagogues (teachers, guidance counselors, clinicians, and administrators) and 23.15% of salary for all non-pedagogical administrative and clerical staff.
VI. TRANSPORTATION	100% of Contract and Common Carrier Transportation For all DSEPPS Pupils	Transportation costs were calculated and estimated based on the following factors: 1) the total number of pupils utilizing contract carrier transportation in March 1976 allocated among the various programs; 2) pupils not receiving contract carrier transportation are assumed to be using common carriers at an annual per pupil cost of $186; 3) assumed that one thousand children walk to school or transported by parents; 4) approximately $2.4 million in common carrier transportation for special education pupils funded by community schools and high schools was added back into the cost of special education transportation. The allocation of transportation costs represents some very tentative and rough approximations.
VII. TITLE VI FUNDS	Special Education ESEA Title VI-B Monies	Funds used to continue support for basic educational programs which commenced last year to serve previously unserved children. Title VI speech funds are included.
VIII. TITLE I FUNDS	Special Education ESEA Title I Monies	Also includes Title I speech monies.
IX. OTHER REIMBURSABLE PROGRAMS	ESEA Title III ESEA Title VII VEA 4H National Highway Traffic Safety Act Federal Health and Nutrition Act	

SECTION IV

SYSTEM-WIDE ADMINISTRATION AND SUPPORT SERVICES

Some of the costs associated with educating handicapped children are not managed by the Division of Special Education and Pupil Personnel Services (DSEPPS). These are "indirect" costs related to system-wide administration and support services. All students in the school system, including those enrolled in special education programs, benefit from such services -- things like building maintenance, school security, and a variety of business related functions. Therefore, in calculating the total cost of educating handicapped children, expenditures for their portion of system-wide administration and support services must be included -- that is, added to the DSEPPS costs discussed in the previous section.

The Board of Education's budget was examined in order to identify the indirect costs shared by all students in the school system. The various budget items which make up such costs are listed in Table 4. Again the reader should note that the Board of Education exercises only limited control over many of the items listed. For example, debt service and heat, light and power are non-discretionary items actually controlled by other city agencies.

The total cost of administration and support services was calculated and then allocated on an average per pupil basis to all students in the school system.* The cost of certain items could have been allocated more precisely. Other studies, for instance, have calculated

*Total administration and support cost divided by total public school enrollment equals per pupil administration and support cost.

Table 4

SHARED ADMINISTRATIVE AND SUPPORT SERVICE COST COMPONENTS

CATEGORY	FUNCTIONS INCLUDED
I. Instructional Programs	
A. Direct Instructional Programs	District School Boards and Administration School Principals High School Administration Computer Scheduling
B. Indirect Instructional Programs	Attendance and Guidance Services Planning, Research and Development Services
C. Ancillary Pupil Support Programs	School Security School Lunch
II. City-Wide Administration and Support	
A. Board of Education/Policy Development	Board of Education Offices of Secretary and Legislative Representative
B. General City Administration	Executive Offices Audit, Management, and Legal Services Labor Relations Public Affairs
C. Personnel	Personnel Offices Board of Examiners Staff Development
D. Business and Administration	Payroll Information Systems Educational Statistics Bureau of Supplies Budget and Accounting Control
III. Facilities Planning, Construction, Operation and Maintenance	Custodial Service Leasing Heat, Light, and Power Planning Educational Construction Fund
IV. Pensions and Fringe Benefits	For Non-Teaching Personnel
V. Reimbursable and Funded Programs	Medical, Dental, and Health Comprehensive Employment Training Act (CETA) Youthful Drug Abuser Work Relief Employment Program (WREP) Emergency Employment Act (EEA)
VI. Collective Bargaining Reserve	Unallocated Appropriation
VII. Debt Service	Interest and Redemption of Principal

the cost of building maintenance in terms of the square footage of space used by different types of students. Given the size and complexity of New York City's public school system, achieving such precision in methodology would have been a formidable task yielding dubious benefits.

There is one major exception to the average per pupil allocation of system-wide administration and support costs. Some of DSEPPS programs -- hospital schools, readiness classes, home instruction, and cluster schools -- are not located in Board of Education facilities. Students enrolled in these programs do not receive services such as school security, school lunch, and facilities planning and maintenance. Consequently, the cost of such services was subtracted from the total administration and support expenditure for students enrolled in the programs mentioned above.

SECTION V

THREE METHODS OF CALCULATING PROGRAM COSTS

Three separate methods of calculating program costs were used in this study so that data would be useful for various types of analysis. These methods represent different ways of determining which items of expenditure should or should not be included in the total cost of a program. Since one purpose of this study is to compare the cost of special education programs with the cost of the school system's regular educational program, both were calculated by each of the three methods.

The first way of calculating program costs---something we call the "all-inclusive method"---takes into account all funds received and spent by the Board of Education for public school-age children during the nine month school year.* For special education programs, this method sums all the DSEPPS cost components plus all the system-wide administration and support service expenditures attributable to handicapped students. With regard to the school system's regular educational program, the all-inclusive method takes into account the entire budget** for the Board of Education, minus special education program costs. This regular educational program cost was then allocated on an average per pupil basis to all non-handicapped students enrolled in the school system.

The all-inclusive method is based on the assumption that the cost of an educational program is the total of all expenditures related directly or indirectly to its operation---regardless of whether

*The Board of Education's budget reflects expenditures for services to non-public schools, summer programs, continuing education and after-school activities. Consequently, these expenditures were excluded from all three methods of calculating program costs.

**1975-1976 Budget EM-136.

such expenditures are aimed primarily at serving the "educational" purpose of the program. Although this method effectively accounts for all funds received and spent by the school system, it probably results in an inflated estimate of what educational programs actually cost. From our point of view, a more realistic estimate would depend on excluding certain indirect items of expenditure.

The second way of calculating program costs---the "basic education program method"---yields the closest estimate of what we consider the actual cost of operating educational programs in New York City's public schools. This method excludes various forms of reimbursable aid, funds aimed at supporting activities and services which are either experimental or primarily non-educational in nature.* For example, funds provided under the Comprehensive Employment Training Act (CETA) serve the national policy objective of bringing unemployed people into the work force. Although pupils do benefit from CETA, such aid is only tangentially related to the on-going operation of the school system's programs. The services associated with CETA (and many other forms of reimbursable aid) would probably not be continued without federal funding.

The third way of calculating program costs---the "Rossmiller method"---serves a specialized purpose, one which allows us to compare the results of the present study with indices of cost based on data from twenty-four other school districts. This method, with a few

*Certain types of reimbursable aid---Titles I and VI of ESEA and aid for pupil health services---are not excluded from this method because they fund the day-to-day operating costs of essential education and support services.

exceptions, uses the same narrow definition of program costs developed by Richard A. Rossmiller, et. al. in a major study conducted for the National Education Finance Project.* According to this method, only those cost components related to the "core educational program" (both regular and special) are included in the calculation. Many items of expenditure are excluded---for example, those related to capital outlay, debt service, vocational-technical education, and a variety of services supported by reimbursable funds. These items are excluded because they represent costs which vary significantly from school district to school district. Although the Rossmiller method, with all its exclusions, probably underestimates what educational programs actually cost, it does permit inter-district comparisons which otherwise would not be possible.

To recapitulate, three methods of calculating special (and regular) education program costs were used in this study so that data would be available for various types of analysis:

- The All-inclusive Method
- The Basic Education Program Method
- The Rossmiller Method

Each of these methods represents a different way of defining what constitutes the total cost of a program. See Table 5 for a summary of expenditure items excluded from each method.

*Richard A. Rossmiller, James A. Hale, and Lloyd E. Frohreich, Educational Programs for Exceptional Children: Resource Configurations and Costs, University of Wisconsin, 1970. Although the Rossmiller study excludes kindergarten from its definition of program costs, the present study does not. Methodologically, it would have been too difficult (if not impossible) to separate expenditures for kindergarten from New York City's total public school program.

TABLE 5

THREE METHODS OF CALCULATING SPECIAL EDUCATION PROGRAM COSTS: ITEMS OF EXPENDITURE EXCLUDED

	ALL-INCLUSIVE METHOD	BASIC EDUCATION PROGRAM METHOD	ROSSMILLER METHOD
DSEPPS COSTS	– No Exclusions	–"Other Reimbursable Funds"	– Title 1 – "Other Reimbursable Funds"
ADMINISTRATION AND SUPPORT SERVICE COSTS	– No Exclusions	– CETA, Youthful Drug Abuser, WREP and EEA Funds	– Administrative Costs of Bilingual and Special Educational Need Programs – Educational Construction Fund – Debt Service – CETA, Youthful Drug Abuser, WREP, and EEA Funds

SECTION VI

SPECIAL EDUCATION COSTS BY PROGRAM

The total cost of educating a handicapped child in New York City is the sum of expenditures for services managed by DSEPPS, plus indirect expenditures for system-wide administration and support services. Tables 6 through 8 show total special education cost by program, calculated according to each of the three methods discussed in the previous section -- the Rossmiller method, the basic education program method, and the all-inclusive method. Both cost per pupil and the total dollar cost of each program are given. Several examples will serve to clarify the data presented.

The cost of serving an educable mentally retarded child is shown in Table 7, calculated according to the basic educational program method:

- DSEPPS Cost	$2,845
- Transportation	612
- Administrative and Support Service Cost	786
	$4,243

The total cost in 1975 was $4,243.

As previously mentioned, some pupils receive special education services on a part-time basis, either in resource rooms or through itinerant teachers. Since part-time special education pupils spend

Table 6

COST OF EDUCATING HANDICAPPED PUPILS IN NEW YORK CITY
ROSSMILLER METHOD
NOVEMBER 1975

	NUMBER OF PUPILS	COST PER PUPIL				TOTAL DOLLAR COST			
		DSEPPS* COST	TRANSPORTATION**	ADMINISTRATIVE AND SUPPORT SERVICE COST	ROSSMILLER METHOD TOTAL COST	DSEPPS* COST	TRANSPORTATION**	ADMINISTRATIVE AND SUPPORT SERVICE COST	ROSSMILLER METHOD TOTAL COST
BUREAU FOR CHILDREN WITH RETARDED MENTAL DEVELOPMENT									
Educable Mentally Retarded - NS	8,644	$ 2,764	$ 612	$ 540	$ 3,916	$23,886,476	$5,342,934	$ 4,667,760	$33,897,170
Trainable Mentally Retarded - S	1,857	3,444	1,165	540	5,149	6,393,225	2,179,136	1,002,780	9,575,141
Track IV - S	264	5,749	1,207	540	7,496	1,517,655	400,559	142,560	2,060,774
Doubly Handicapped/Mentally Retarded - S	363	4,878	2,372	540	7,790	1,770,778	929,938	196,020	2,896,736
Occupational Training Center - EMR - NS	756	3,052	186	540	3,778	2,307,309	133,845	408,240	2,849,394
Occupational Training Center - TMR - S	408	3,272	186	540	3,998	1,335,162	73,953	220,320	1,629,435
Occupational Training Center - DH/MH - S	126	3,801	693	540	5,034	478,933	85,219	68,040	632,192
Mean/Total Cost Severe	3,018	3,750	1,178	540	5,468	11,495,753	3,668,805	1,629,720	16,794,278
Mean/Total Cost Non-Severe	9,400	2,787	579	540	3,906	26,193,785	5,476,779	5,076,000	36,746,564
Mean/Total Bureau Cost	12,418	3,021	728	540	4,289	37,689,538	9,145,584	6,705,720	53,540,842
BUREAU FOR SOCIALLY MALADJUSTED AND EMOTIONALLY DISTURBED CHILDREN									
"A" Center Classes - S	1,575	$ 6,614	$ 1,873	$ 540	$ 9,027	$10,417,400	$3,352,252	$ 850,500	$14,620,152
"B" Center Classes - NS	2,515	5,052	829	540	6,421	12,703,885	2,219,246	1,358,100	16,281,231
Special Day School - S	2,671	4,219	420	540	5,179	11,265,078	921,342	1,442,340	13,628,760
SMED Cluster School - S	1,886	5,469	-	239	5,708	10,312,582	-	490,754	10,763,336
SMED Cluster School - NS	3,271	3,978	-	239	4,217	13,008,864	-	781,769	13,790,633
Mean/Total Cost Severe	6,132	5,219	668	447	6,334	31,995,060	4,273,594	2,743,594	39,012,248
Mean/Total Cost Non-Severe	5,786	4,444	357	370	5,171	25,712,749	2,219,246	2,139,869	30,071,864
Mean/Total Bureau Cost	11,918	4,842	515	410	5,767	57,707,809	6,492,840	4,883,463	69,084,112
BUREAU FOR THE EDUCATION OF THE PHYSICALLY HANDICAPPED									
HC Bus - NS	828	$ 3,371	$ 1,147	$ 540	$ 5,058	$ 2,790,722	$1,018,118	$ 447,120	$ 4,255,960
HC-20 - S	845	3,614	3,413	540	7,567	3,054,395	2,843,297	456,300	6,353,992
Brain Injured (HC-50) - NS	5,065	4,574	864	540	5,978	23,171,606	4,696,247	2,735,100	30,602,953
Hospital School - S	899	3,323	-	239	3,562	2,986,956	-	214,861	3,201,817
School for Career Development - S	136	5,187	392	540	6,119	705,499	58,430	73,440	837,369
School for Pregnant Girls - R	967	2,034	186	540	2,760	1,966,488	171,789	522,180	2,660,457
Home Instruction - R	381	4,970	-	239	5,209	1,893,614	-	91,059	1,984,673
Home Instruction Physical - S	1,112	4,906	-	239	5,145	5,454,886	-	265,768	5,720,654
Home Instruction Emotional - S	634	4,925	-	239	5,164	3,122,758	-	151,526	3,274,284
Mean/Total Cost Severe	3,626	4,226	793	320	5,339	15,324,494	2,901,727	1,161,895	19,388,116
Mean/Total Cost Non-Severe	5,893	4,404	903	540	5,847	25,962,328	5,714,365	3,182,220	34,858,913
Mean/Total Cost Regular	1,348	2,862	128	455	3,445	3,860,102	171,789	613,239	4,645,130
Mean/Total Bureau Cost	10,867	4,155	776	456	5,387	45,146,924	8,787,881	4,957,354	58,892,159
Mean/Total Bureau Cost Without Regular	9,519	4,337	863	456	5,656	41,286,822	8,616,092	4,344,115	54,247,029

Table 6 (Continued)

	NUMBER OF PUPILS	COST PER PUPIL: DSEPPS* COST	TRANSPORTATION**	ADMINISTRATIVE AND SUPPORT SERVICE COST	ROSSMILLER METHOD TOTAL COST	TOTAL DOLLAR COST: DSEPPS* COST	TRANSPORTATION**	ADMINISTRATIVE AND SUPPORT SERVICE COST	ROSSMILLER METHOD TOTAL COST
BUREAU FOR THE VISUALLY HANDICAPPED									
Classes - S	27	$ 5,233	$ 661	$ 540	$ 6,434	$ 141,289	$ 18,485	$ 14,580	$ 174,354
Classes - NS	193	3,669	685	540	4,894	707,986	32,167	104,220	944,373
Resource/Itinerant - NS	613	3,366	569	1,794***	5,729	2,063,035	348,724	1,099,722	3,511,481
Mean/Total Cost Severe	27	5,233	661	540	6,434	141,289	18,485	14,580	174,354
Mean/Total Cost Non-Severe	806	3,438	597	1,494	5,529	2,771,021	480,891	1,203,942	4,455,854
Mean/Total Bureau Cost	833	3,496	599	1,463	5,558	2,912,310	499,376	1,218,522	4,630,208
BUREAU FOR THE HEARING HANDICAPPED									
Classes - S	129	$ 3,049	$ 187	$ 540	$ 3,776	$ 393,494	$ 24,344	$ 69,660	$ 487,498
Work Study - S	32	3,572	187	540	4,299	114,359	6,086	17,280	137,725
School for the Deaf - S	620	6,447	890	540	7,877	3,997,476	553,457	334,800	4,885,733
School for Language and Hearing Impaired - S	624	6,267	1,002	540	7,809	3,910,890	664,120	336,960	4,911,970
Resource/Itinerant - NS	710	2,021	173	1,794***	3,988	1,434,796	120,358	1,273,740	2,828,894
Mean/Total Cost Severe	1,405	5,990	862	540	7,392	8,416,219	1,248,007	758,700	10,422,926
Mean/Total Cost Non-Severe	710	2,021	173	1,794	3,988	1,434,796	120,358	1,273,740	2,828,894
Mean/Total Bureau Cost	2,115	4,658	638	961	6,257	9,851,015	1,368,365	2,032,440	13,251,820
BUREAU FOR SPEECH IMPROVEMENT									
Speech Centers - NS	651	$ 1,587	$ 900	$ 1,794***	$ 4,281	$ 1,032,910	$ 632,794	$ 1,167,894	$ 2,833,598
Itinerant Services - R	38,481	148	59	1,794***	2,001	5,715,079	2,270,379	69,034,914	77,020,372
NEUROLOGICALLY IMPAIRED - EMOTIONALLY HANDICAPPED - S	496	$ 9,965	$ 1,319	$ 540	$ 11,824	$ 4,942,343	$ 799,481	$ 267,840	$ 6,009,664
PRE-PLACEMENT CLASSES - S	522	$ 5,456	$ 1,639	$ 540	$ 7,635	$ 2,848,158	$ 1,032,262	$ 281,880	$ 4,162,300
READINESS CLASSES - S	333	$ 3,918	$ 2,751	$ 239	$ 6,908	$ 1,304,608	$ 1,315,056	$ 79,587	$ 2,699,251
CENTER FOR THE MULTIPLY HANDICAPPED - S	152	$10,697	$ 2,589	$ 540	$ 13,826	$ 1,625,969	$ 525,665	$ 82,080	$ 2,233,714
ALL HANDICAPPED PUPILS****									
Mean/Total Cost Severe	15,711	$ 4,971	$ 1,005	$ 447	$ 6,422	$ 78,093,893	$15,783,082	$ 7,019,876	$100,896,851
Mean/Total Cost Non-Severe	23,246	3,575	630	604	4,809	83,107,589	14,644,433	14,043,665	111,795,687
Mean/Total Cost	38,957	$ 4,138	$ 781	$ 541	$ 5,460	$161,201,482	$30,427,515	$21,063,541	$212,692,538

*Cost of services provided by the Division of Special Education and Pupil Personnel Services, including Title VI funds, which support basic instructional services. See Appendix for components of DSEPPS cost.
**Transportation costs are based on March 1976 pupil registers.
***Represents the cost of a regular (non-DSEPPS) program, since the pupil attends regular classes for much of the day.
****Excludes DSEPPS programs serving "regular" pupils who are not classified as handicapped for state aid purposes.

S - Severe Handicap
NS- Non-Severe Handicap
R - Regular Pupil

Table 7

COST OF EDUCATING HANDICAPPED PUPILS IN NEW YORK CITY
BASIC EDUCATIONAL PROGRAM METHOD
NOVEMBER 1975

	NUMBER OF PUPILS	COST PER PUPIL				TOTAL DOLLAR COST			
		DSEPPS* COST	TRANSPORTATION**	ADMINISTRATIVE AND SUPPORT SERVICE COST	TOTAL COST	DSEPPS* COST	TRANSPORTATION**	ADMINISTRATIVE AND SUPPORT SERVICE COST	TOTAL COST
BUREAU FOR CHILDREN WITH RETARDED MENTAL DEVELOPMENT									
Educable Mentally Retarded - NS	8,644	$ 2,845	$ 612	$ 786	$ 4,243	$24,589,687	$5,342,934	$ 6,794,184	$36,726,805
Trainable Mentally Retarded - S	1,857	3,444	1,165	786	5,395	6,393,225	2,179,136	1,459,602	10,031,963
Track IV - S	264	5,749	1,207	786	7,742	1,517,655	400,559	207,504	2,125,718
Doubly Handicapped/Mentally Retarded - S	363	5,868	2,372	786	9,026	2,130,017	929,938	285,318	3,345,273
Occupational Training Center - EMR - NS	756	3,220	186	786	4,192	2,434,070	133,845	594,216	3,162,131
Occupational Training Center - TMR - S	408	3,440	186	786	4,412	1,403,582	73,953	320,688	1,798,223
Occupational Training Center - DH/MH - S	126	3,969	693	786	5,448	500,067	85,219	99,036	684,322
Mean/Total Cost Severe	3,018	3,899	1,178	786	5,863	11,944,546	3,668,805	2,372,148	17,985,499
Mean/Total Cost Non-Severe	9,400	2,875	579	786	4,240	27,023,757	5,476,779	7,388,400	39,888,936
Mean/Total Bureau Cost	12,418	3,124	728	786	4,638	38,968,303	9,145,584	9,760,548	57,874,435
BUREAU FOR SOCIALLY MALADJUSTED AND EMOTIONALLY DISTURBED CHILDREN									
"A" Center Classes - S	1,575	$ 6,819	$ 1,873	$ 786	$ 9,478	$10,739,644	$3,352,252	$ 1,237,950	$15,329,846
"B" Center Classes - NS	2,515	5,145	829	786	6,760	12,938,288	2,219,246	1,976,790	17,134,324
Special Day School - S	2,671	5,071	420	786	6,277	13,541,927	921,342	2,099,406	16,562,675
SMED Cluster School - S	1,886	5,675	-	482	6,157	10,700,173	-	909,052	11,609,225
SMED Cluster School - NS	3,271	4,250	-	482	4,732	13,897,877	-	1,576,622	15,474,499
Mean/Total Cost Severe	6,132	5,706	668	692	7,066	34,981,744	4,273,594	4,246,408	43,501,746
Mean/Total Cost Non-Severe	5,786	4,638	357	614	5,609	26,836,165	2,219,246	3,553,412	32,608,823
Mean/Total Bureau Cost	11,918	5,187	515	654	6,356	61,817,909	6,492,840	7,799,820	76,110,569
BUREAU FOR THE EDUCATION OF THE PHYSICALLY HANDICAPPED									
HC Bus - NS	828	$ 3,371	$ 1,147	$ 786	$ 5,304	$ 2,790,722	$1,018,118	$ 650,808	$ 4,459,648
HC-20 - S	845	3,614	3,413	786	7,813	3,054,395	2,843,297	664,170	6,561,862
Brain Injured (HC-30) - NS	5,065	4,760	864	786	6,410	24,113,193	4,696,247	3,981,090	32,790,530
Hospital School - S	899	3,488	-	482	3,970	3,134,961	-	433,318	3,568,279
School for Career Development - S	136	5,187	392	786	6,365	705,499	58,430	106,896	870,825
School for Pregnant Girls - R	967	3,967	186	786	4,939	3,836,234	171,789	760,062	4,768,085
Home Instruction - R	381	4,970	-	482	5,452	1,893,614	-	183,642	2,077,256
Home Instruction Physical - S	1,112	4,906	-	482	5,388	5,454,886	-	535,984	5,990,870
Home Instruction Emotional - S	634	4,925	-	482	5,407	3,122,758	-	305,588	3,428,346
Mean/Total Cost Severe	3,626	4,267	793	564	5,624	15,472,499	2,901,727	2,045,956	20,420,182
Mean/Total Cost Non-Severe	5,893	4,564	903	786	6,253	26,903,915	5,714,365	4,631,898	37,250,178
Mean/Total Cost Regular	1,348	4,249	128	700	5,077	5,729,848	171,789	943,704	6,845,341
Mean/Total Bureau Cost	10,867	4,427	776	701	5,904	48,106,262	8,787,881	7,621,558	64,515,701
Mean/Total Bureau Cost Less Regular	9,519	4,451	863	702	6,016	42,376,414	8,616,092	6,677,854	57,670,360

Table 7 (Continued)

	NUMBER OF PUPILS	COST PER PUPIL: DSEPPS* COST	TRANSPORTATION**	ADMINISTRATIVE AND SUPPORT SERVICE COST	TOTAL COST	TOTAL DOLLAR COST: DSEPPS* COST	TRANSPORTATION**	ADMINISTRATIVE AND SUPPORT SERVICE COST	TOTAL COST
BUREAU FOR THE VISUALLY HANDICAPPED									
Classes - S	27	$ 5,233	$ 661	$ 786	$ 6,680	$ 141,289	$ 18,485	$ 21,222	$ 180,996
Classes - NS	195	3,669	685	786	5,140	707,986	132,167	151,698	991,851
Resource/Itinerant - NS	613	3,566	569	2,232***	6,167	2,063,035	348,724	1,368,216	3,779,975
Mean/Total Cost Severe	27	5,233	661	786	6,680	141,289	18,485	21,222	180,996
Mean/Total Cost Non-Severe	806	3,438	597	1,886	5,921	2,771,021	480,891	1,519,914	4,771,826
Mean/Total Bureau Cost	833	3,496	599	1,850	5,945	2,912,310	499,376	1,541,136	4,952,822
BUREAU FOR THE HEARING HANDICAPPED									
Classes - S	129	$ 3,049	$ 187	$ 786	$ 4,022	$ 393,494	$ 24,344	$ 101,394	$ 519,232
Work Study - S	32	3,672	187	786	4,545	114,359	6,086	25,152	145,597
School for the Deaf - S	620	6,612	890	786	8,288	4,099,941	553,457	487,320	5,140,718
School for Language and Hearing Impaired - S	624	6,431	1,002	786	8,219	4,013,355	664,120	490,464	5,167,939
Resource/Itinerant - NS	710	2,021	173	2,232***	4,426	1,434,796	120,358	1,584,720	3,139,874
Mean/Total Cost Severe	1,405	6,136	862	786	7,784	8,621,149	1,248,007	1,104,330	10,973,486
Mean/Total Cost Non-Severe	710	2,021	173	2,232	4,426	1,434,796	120,358	1,584,720	3,139,874
Mean/Total Bureau Cost	2,115	4,755	638	1,271	6,664	10,055,945	1,368,365	2,689,050	14,113,360
BUREAU FOR SPEECH IMPROVEMENT									
Speech Centers - NS	651	$ 1,587	$ 900	$ 2,232***	$ 4,719	$ 1,032,910	$ 632,794	$ 2,455,032	$ 3,118,736
Itinerant Services - R	38,481	148	62	2,232***	2,442	5,715,079	2,385,822	85,889,592	93,990,493
NEUROLOGICALLY IMPAIRED/ EMOTIONALLY HANDICAPPED - S	496	$10,474	$ 1,319	$ 786	$ 12,579	$ 5,194,777	$ 799,481	$ 389,856	$ 6,384,114
PRE-PLACEMENT CLASSES - S	522	$ 5,456	$ 1,639	$ 786	$ 7,881	$ 2,848,158	$ 1,032,262	$ 410,292	$ 4,290,712
READINESS CLASSES - S	333	$ 4,392	$ 2,751	$ 482	$ 7,625	$ 1,462,765	$ 1,315,056	$ 160,506	$ 2,938,327
CENTER FOR MULTIPLY HANDICAPPED - S	152	$10,697	$ 2,589	$ 786	$ 14,072	$ 1,625,969	$ 525,665	$ 119,472	$ 2,271,106
ALL HANDICAPPED PUPILS****									
Mean/Total Cost Severe	15,711	$ 5,238	$ 1,005	$ 692	$ 6,934	$ 82,292,896	$15,783,082	$10,870,190	$108,946,168
Mean/Total Cost Non-Severe	23,246	3,700	630	866	5,196	86,002,564	14,644,453	20,131,376	120,778,373
Mean/Total Cost	38,957	$ 4,320	$ 781	$ 796	$ 5,897	$168,295,460	$30,427,515	$31,001,566	$229,724,541

*Cost of services provided by the Division of Special Education and Pupil Personnel Services; including Title I and Title VI funds. See Appendix for components of DSEPPS cost.
**Transportation costs are based on March 1976 pupil registers.
***Represents the cost of a regular (non-DSEPPS) program, since the pupil attends regular classes for much of the day.
****Excludes DSEPPS programs serving "regular" pupils who are not classified as handicapped for state aid purposes.

S - Severe Handicap
NS - Non-Severe Handicap
R - Regular Pupil

Table 8

COST OF EDUCATING HANDICAPPED PUPILS IN NEW YORK CITY
ALL INCLUSIVE METHOD

NOVEMBER 1975

	NUMBER OF PUPILS	COST PER PUPIL				TOTAL DOLLAR COST			
		DSEPPS* COST	TRANSPORTATION**	ADMINISTRATIVE AND SUPPORT SERVICE COST	TOTAL COST	DSEPPS* COST	TRANSPORTATION**	ADMINISTRATIVE AND SUPPORT SERVICE COST	TOTAL COST
BUREAU FOR CHILDREN WITH RETARDED MENTAL DEVELOPMENT									
Educable Mentally Retarded - NS	8,644	$ 2,914	$ 612	$ 816	$ 4,342	$25,184,026	$ 5,342,934	$ 7,053,504	$37,580,464
Trainable Mentally Retarded - S	1,857	3,673	1,165	816	5,654	6,817,977	2,179,136	1,515,312	10,512,425
Track IV - S	264	5,749	1,207	816	7,772	1,517,705	400,559	215,424	2,133,688
Doubly Handicapped/Mentally Retarded - S	363	5,868	2,372	816	9,056	2,130,085	929,938	296,208	3,356,231
Occupational Training Center - EMR - NS	756	3,242	186	816	4,244	2,451,069	133,845	616,896	3,201,810
Occupational Training Center - TMR - S	408	3,463	186	816	4,465	1,413,133	73,953	332,928	1,820,014
Occupational Training Center - DH/MH - S	126	3,975	693	816	5,484	500,864	85,219	102,816	688,899
Mean/Total Cost Severe	3,018	4,043	1,178	816	6,037	12,379,764	3,668,805	2,462,688	18,511,257
Mean/Total Cost Non-Severe	9,400	2,940	579	816	4,335	27,635,095	5,476,779	7,670,400	40,782,274
Mean/Total Bureau Cost	12,418	3,208	728	816	4,752	40,014,859	9,145,584	10,133,088	59,293,531
BUREAU FOR SOCIALLY MALADJUSTED AND EMOTIONALLY DISTURBED CHILDREN									
"A" Center Classes - S	1,575	$ 6,832	$ 1,873	$ 816	$ 9,521	$10,760,652	$ 3,352,252	$ 1,285,200	$15,398,104
"B" Center Classes - NS	2,515	5,145	829	816	6,790	12,938,300	2,219,246	2,052,240	17,209,786
Special Day School - S	2,671	5,071	420	816	6,307	13,541,940	921,342	2,179,536	16,642,818
SMED Cluster School - S	1,886	5,794	-	512	6,306	10,925,550	-	965,632	11,891,182
SMED Cluster School - NS	3,271	4,297	-	512	4,809	14,052,569	-	1,674,752	15,727,321
Mean/Total Cost Severe	6,132	5,746	668	722	7,136	35,228,142	4,273,594	4,430,368	43,932,104
Mean/Total Cost Non-Severe	5,786	4,665	357	644	5,666	26,990,869	2,219,246	3,726,992	32,937,107
Mean/Total Bureau Cost	11,918	5,221	515	684	6,420	62,219,011	6,492,840	8,157,360	76,869,211
BUREAU FOR THE EDUCATION OF THE PHYSICALLY HANDICAPPED									
HC Bus - NS	828	$ 3,432	$ 1,147	$ 816	$ 5,395	$ 2,840,896	$ 1,018,118	$ 675,648	$ 4,534,662
HC-20 - S	845	3,679	3,413	816	7,908	3,109,462	2,843,297	689,520	6,642,279
Brain Injured (HC-30) - NS	5,065	4,822	864	816	6,502	24,428,260	4,696,247	4,133,040	33,257,547
Hospital School - S	899	3,567	-	512	4,079	3,205,576	-	460,288	3,665,864
School for Career Development - S	136	5,677	392	816	6,885	772,143	58,430	110,976	941,549
School for Pregnant Girls - R	967	3,967	186	816	4,969	3,836,234	171,789	789,072	4,797,095
Home Instruction - R	381	4,970	-	512	5,482	1,893,614	-	195,072	2,088,686
Home Instruction Physical - S	1,112	4,906	-	512	5,418	5,454,886	-	569,344	6,024,230
Home Instruction Emotional - S	634	4,925	-	512	5,437	3,122,758	-	324,608	3,447,366
Mean/Total Cost Severe	3,626	4,320	793	594	5,707	15,664,825	2,901,727	2,154,736	20,721,288
Mean/Total Cost Non-Severe	5,893	4,626	903	816	6,345	27,269,156	5,714,365	4,808,688	37,792,209
Mean/Total Cost Regular	1,348	4,249	128	730	5,107	5,729,848	171,789	984,144	6,885,781
Mean/Total Bureau Cost	10,867	4,478	776	731	5,985	48,663,829	8,787,881	7,947,568	65,399,278
Mean/Total Bureau Cost Less Regular	9,519	4,510	863	732	6,105	42,933,981	8,616,092	6,963,424	58,513,497

Table 8 (Continued)

	NUMBER OF PUPILS	COST PER PUPIL				TOTAL DOLLAR COST			
		DSEPPS* COST	TRANSPORTATION**	ADMINISTRATIVE AND SUPPORT SERVICE COST	TOTAL COST	DSEPPS* COST	TRANSPORTATION**	ADMINISTRATIVE AND SUPPORT SERVICE COST	TOTAL COST
BUREAU FOR THE VISUALLY HANDICAPPED									
Classes - S	27	$ 5,743	$ 661	$ 816	$ 7,220	$ 155,062	$ 18,485	$ 22,032	$ 195,579
Classes - NS	193	3,669	685	816	5,170	708,003	132,167	157,488	997,658
Resource/Itinerant - NS	613	3,366	569	2,340***	6,275	2,063,035	348,724	1,434,420	3,846,179
Mean/Total Cost Severe	27	5,743	661	816	7,220	155,062	18,485	22,032	195,579
Mean/Total Cost Non-Severe	806	3,438	597	1,975	6,010	2,771,038	480,891	1,591,908	4,843,837
Mean/Total Bureau Cost	833	3,513	599	1,938	6,050	2,926,100	499,376	1,613,940	5,039,416
BUREAU FOR THE HEARING HANDICAPPED									
Classes - S	129	$ 3,050	$ 187	$ 816	$ 4,053	$ 393,630	$ 24,344	$ 105,264	$ 523,238
Work Study - S	32	5,826	187	816	6,829	186,494	6,086	26,112	218,692
School for the Deaf - S	620	6,644	890	816	8,350	4,119,969	553,457	505,920	5,179,346
School for Language and Hearing Impaired - S	624	6,432	1,002	816	8,250	4,013,699	664,120	509,184	5,187,003
Resource/Itinerant - NS	710	2,021	173	2,340***	4,534	1,434,796	120,358	1,661,400	3,216,554
Mean/Total Cost Severe	1,405	6,202	862	816	7,880	8,713,792	1,248,007	1,146,480	11,108,279
Mean/Total Cost Non-Severe	710	2,021	173	2,340	4,534	1,434,796	120,358	1,661,400	3,216,554
Mean/Total Bureau Cost	2,115	4,799	638	1,328	6,765	10,148,588	1,368,365	2,807,880	14,324,833
BUREAU FOR SPEECH IMPROVEMENT									
Speech Centers - NS	651	$ 1,588	$ 900	$ 2,340***	$ 4,828	$ 1,033,821	$ 632,794	$ 1,523,340	$ 3,189,955
Itinerant Services - R	38,481	149	62	2,340***	$ 2,551	5,767,618	2,385,822	90,045,540	98,198,980
NEUROLOGICALLY IMPAIRED/ EMOTIONALLY HANDICAPPED - S	496	$10,474	$ 1,319	$ 816	$ 12,609	$ 5,194,953	$ 799,481	$ 404,736	$ 6,399,170
PRE-PLACEMENT CLASSES - S	522	$ 5,456	$ 1,639	$ 816	$ 7,911	$ 2,848,158	$ 1,032,262	$ 425,952	$ 4,306,372
READINESS CLASSES - S	333	$ 4,674	$ 2,751	$ 512	$ 7,937	$ 1,556,595	$ 1,315,056	$ 170,496	$ 3,042,147
CENTER FOR THE MULTIPLY HANDICAPPED - S	152	$11,311	$ 2,589	$ 816	$ 14,716	$ 1,719,359	$ 525,665	$ 124,032	$ 2,369,056
ALL HANDICAPPED PUPILS****									
Mean/Total Cost Severe	15,711	$ 5,212	$ 1,005	$ 722	$ 7,039	$ 83,460,650	$15,783,082	$11,341,520	$110,585,252
Mean/Total Cost Non-Severe	23,246	3,748	630	903	5,281	87,134,775	14,644,433	20,982,728	122,761,936
Mean/Total Cost	38,957	$ 4,379	$ 781	$ 830	$ 5,990	$170,595,425	$30,427,515	$32,324,248	$233,347,188

*Includes all reimbursable funds. See Appendix for components of DSEPPS cost.
**Transportation costs are based on March registers.
***Represents the cost of a regular (non-DSEPPS) program, since the pupil attends regular classes for much of the day.
****Excludes DSEPPS programs serving "regular" pupils who are not classified as handicapped for state aid purposes.

S - Severe Handicap
NS - Non-Severe Handicap
R - Regular Pupil

the majority of their time in regular classes, the cost of educating one of these students is essentially the same as that of a regular student, plus the cost of the additional DSEPPS services received. For the sake of clarity, in Tables 6-8, the cost of the regular program has been substituted in the column entitled "administrative and support service cost" for those programs which only provide part-time special education services.* Table 7 shows, according to the basic education program method, that the total cost for a pupil enrolled on a part-time basis in a "speech center" resource room is $4,719.

- DSEPPS Cost	$1,587
- Transportation	900
- Administrative and Support Service Cost (Regular Program Cost)	2,232
	$4,719

Administrative and support service cost for students in programs which are not located in school buildings are reduced by the amount spent for school security, school lunch, and facilities planning and maintenance. According to the basic educational program method, the total cost for a physically handicapped pupil receiving home instruction services is as follows:

*The regular program cost excludes expenditures for transportation since they are itemized separately in Table 6-8. The regular program cost includes all expenditures for administration and support services.

- DSEPPS Cost	$4,906
- Transportation	0
- Administrative and Support Service Cost	482
	$5,388

The average cost of children educated by each handicap bureau is included in Tables 6-8. The mean or average cost is also calculated separately for all severely handicapped children and all non-severely handicapped children educated by each bureau. In addition, there is a summary of the total dollar cost of all programs within each bureau.

Take the Bureau for the Education of Children with Retarded Mental Development as an example (see Table 7):

- The mean cost per pupil of a retarded child designated as having a severe handicap according to state guidelines is $5,863. This is the average cost per pupil for all programs in this bureau which serve severely retarded children.
- The mean cost of a non-severely handicapped retarded child is $4,240.
- The average cost per pupil for students served by the Bureau for Children with Retarded Mental Development is $4,638.
- The total dollar cost to the school system for all children educated by the bureau is $57,874,435.

The overall mean cost and total dollar cost for all pupils designated as handicapped by the state are shown at the end of each of the three tables. These figures exclude those "regular" pupils who are served by

DSEPPS but who are not considered handicapped according to the definitions used in allocating state education aid -- pregnant girls, pupils with temporary disabilities who are on home instruction, and students receiving itinerant speech services.

- The average cost of all handicapped pupils served by DSEPPS is $5,897, according to the basic education program method.
- The average cost of all severely handicapped pupils is $6,934.
- The average non-severely handicapped pupil costs $5,196.

Table 9 itemizes the system-wide administrative and support service costs calculated according to each of the three methods.* These costs, depending on which items of expenditure are included in each of the definitions, range from a total of $540 per pupil in the Rossmiller method to $816 per pupil in the all-inclusive method.

The appendix contains tables which show the DSEPPS portion of total cost for each special education program. Cost per pupil and the total dollar program costs are given. The DSEPPS cost in each program is broken down into the cost components described in Section III of this paper. Table 10, an example of one of the cost profiles from the appendix, shows the DSEPPS cost for one program, "Readiness Classes."

*Debt service includes two types of costs repayment of principal and interest payments. In some instances, portions of principal (i.e., money actually borrowed as opposed to interest on that money) were inadvertently "double-counted" in our calculations -- eg. money borrowed to pay vocational teachers shows up in both "instructional services" and "debt service."

Table 9

1975-1976 SYSTEM-WIDE ADMINISTRATIVE AND SUPPORT SERVICE COSTS*

	ROSSMILLER METHOD	COST PER PUPIL**	BASIC EDUCATIONAL PROGRAM METHOD	COST PER PUPIL**	ALL INCLUSIVE METHOD	COST PER PUPIL**
I. INSTRUCTIONAL PROGRAMS						
A. Direct Instructional Programs-District School Boards and Administration	$ 37,465,089	$ 35.14	$ 37,465,089	$ 35.14	$ 37,465,089	$ 35.14
B. Indirect Instructional Programs - Pupil Personnel Services; Planning, Research and Development Services	15,674,432	14.70	16,476,156	15.45	13,476,156	15.45
C. Ancillary Pupil Support Programs						
1. School Security	8,276,147	7.77	8,276,147	7.77	8,276,147	7.77
2. School Lunch	113,487,978	106.44	113,487,978	106.44	113,487,978	106.44
TOTAL INSTRUCTIONAL PROGRAMS	$174,903,646	$164.04	$175,705,370	$164.79	$175,705,370	$164.79
II. CITY-WIDE ADMINISTRATION AND SUPPORT						
A. Board of Ed./Policy Development	$ 1,223,533	$ 1.15	$ 1,223,533	$ 1.15	$ 1,223,533	$ 1.15
B. General City Administration - Executive Offices; Audit, Management and Legal Services; Labor Relations; Public Affairs	6,306,332	5.91	6,306,332	5.91	6,306,332	5.91
C. Personnel	7,476,538	7.01	7,476,938	7.01	7,476,938	7.01
D. Business and Administration	16,472,190	15.45	16,472,190	15.45	16,472,190	15.45
TOTAL ADMINISTRATION AND SUPPORT	$ 31,478,993	$ 29.52	$ 31,478,993	$ 29.52	$ 31,478,993	$ 29.52
III. FACILITIES PLANNING, CONSTRUCTION, OPERATION AND MAINTENANCE	$199,256,164	$186.89	$202,756,164	$190.17	$202,756,164	$190.17
IV. PENSIONS AND FRINGE BENEFITS	$107,512,020	$100.84	$107,512,020	$100.84	$107,512,020	$100.84
V. REIMBURSABLE AND FUNDED PROGRAMS - CETA; Drug Abuser; WREP; Medical, Dental, and Health	$ 10,500,000	$ 9.85	$ 10,500,000	$ 9.85	$ 42,684,983	$ 40.04
VI. COLLECTIVE BARGAINING RESERVE	$ 51,758,859	$ 48.55	$ 51,758,859	$ 48.55	$ 51,758,859	$ 48.55
VII. DEBT SERVICE	--	--	$258,486,422	$242.44	$258,486,422	$242.44
GRAND TOTAL	$575,409,682	$539.69	$838,197,828	$786.16	$870,382,811	$816.35

*Executive Budget, EM-136. Audited October 31, 1975 register.
**1,066,187 pupils including full-time equivalent kindergarten and excluding pre-kingergarten.

Table 10
DSEPPS PORTION OF TOTAL COST
EXAMPLE FROM THE APPENDIX
(READINESS CLASSES
DSEPPS PER PUPIL COST PROFILE
NOVEMBER 1975)

	CLASSES SEVERE
Register	522
% Total Register	100%
Central DSEPPS Management	$ 17
Bureau Management	21
Administration	10
Clerical & Secretarial	11
Instructional Services	3,049
Supervisors	51
Teachers	2,524
Teacher Aides	474
Instructional Support	723
Supplies & Equipment	66
Guidance Counselors	80
Other Professionals	119
Diagnostic/Clinical	458
Speech Services	-
Institutional Operations	1,140
Leasing	-
Fringe Benefits	375
Pensions	765
SUB-TOTAL	$4,950
Title VI	506
SUB-TOTAL	$5,456
Title 1	-
SUB-TOTAL	$5,456
Other Reimbursable	-
SUB-TOTAL	$5,456
Transportation*	1,639
TOTAL	$7,095

*Transportation costs are based on March 1976 register. Per pupil costs may differ slightly for those calculated directly from figures for total dollar costs.

SECTION VII

SOME INTERPROGRAM COST COMPARISONS

Having reviewed the manner in which the cost data are presented, some tentative comparisons and observations can be made. Conclusions drawn primarily from fiscal data, without extensive additional knowledge of the programs can only be preliminary. However, the cost figures highlight important issues and problems.

The analysis presented in this section is neither comprehensive, nor is each point in itself fully developed. The material is offered as a series of observations in order to suggest the type of analysis that can be done with the data. Only "basic educational program method" costs will be discussed in this section.

* * * * *

Total cost varies widely among programs:

- The mean cost of bureau programs for the severely handicapped ranges from $5,624 per pupil in the Bureau for the Physically Handicapped to $7,784 per pupil in the Bureau for the Hearing Handicapped.
- The cost per pupil in the four non-bureau programs (Neurologically Impaired-Emotionally Handicapped, Pre-Placement Classes, Readiness Classes, and the Center for the Multiply Handicapped) ranges from $7,625 to $14,072.
- The program for educable mentally retarded children is among the least expensive, with a cost of $4,243 per pupil.
- A severely emotionally disturbed child in an "A" Center Class costs $9,478.

Cost differentials among programs are primarily a function of variations in expenditures for instructional services, supportive clinical services, and transportation. Children with handicaps that require small class sizes for effective education are much more expensive to educate. In his series of studies on special education, William P. McLure has found that the pupil-teacher ratio, or average number of pupils per certified teacher, is the most important factor influencing cost differentials among programs.* This is because the cost of instruction is usually the single largest expenditure in a program.

- Instructional services and support constitute 49% of the total cost of the program for educable mentally retarded children.
- 55% of the Neurologically Impaired-Emotionally Handicapped program costs are in instructional services and support.

Transportation costs are also an important factor in explaining the variation in cost among programs. Because special education programs are often located at some distance from a pupil's home, all elementary level pupils are entitled to bus transportation, although some do walk to school. Junior and senior high pupils use public transportation if their handicapping conditions do not prohibit it.

*William P. McLure, Robert A. Burnham, and Robert A. Henderson, Special Education: Needs, Costs, Methods of Financing, University of Illinois at Urbana-Champaign, May 1975.

Specially constructed vehicles make the cost of transporting some physically handicapped pupils very high. Transportation costs vary widely among programs depending on the type of vehicle, the passenger capacity of the vehicle, and whether "matron" attendants are used:*

- The average cost of transportation for a child in a class for the severely visually impaired is estimated to be $661 per pupil.
- The estimated cost of transporting a severely orthopedically handicapped child in a lift-bus or ramp-wagon is $3,413 per pupil, almost half of the entire program cost.

New York State reimburses the Board of Education for 90% of the cost of transporting handicapped children. Therefore, while transportation expenditures represent a real total cost, they are not a major portion of the New York City "tax levy" cost of educating handicapped children.

* * * * *

Current thought in the field of special education recommends educating a child in the "least restrictive environment." This means teaching a child in a setting as close to "normal" as possible. One alternative is "mainstreaming" or educating a handicapped child in a regular class with the addition of special supportive services.

*It must be emphasized that these transportation costs were calculated from incomplete data. They give a rough idea of the magnitude of the cost differential between types of handicaps, but differences on the order of 10% between programs should not be construed as meaningful.

However, existing cost data for resource room and itinerant service programs provide mixed evidence as to whether mainstreaming would be significantly cheaper.

- In the Bureau for the Hearing Handicapped, programs serving pupils in resource rooms or through itinerant teachers cost $4,331 per student, compared to an average per pupil bureau cost of $6,664. The resource/itinerant program, therefore, costs only two-thirds as much as the average bureau program.

- In the Bureau for the Visually Handicapped, the resource/itinerant program is actually more expensive than the bureau average cost.

Higher costs in a resource room or itinerant service program may occur because the total cost is the sum of the regular program cost plus the cost of the additional DSEPPS services they receive.

More analysis needs to be done on the costs of mainstreaming. However, these figures indicate that mainstreaming may not be as inexpensive as it first appears.

* * * * *

The cost profiles are useful in analyzing programs which provide home instruction. A look at Table 7 shows the surprising fact that home instruction is not as expensive as is commonly thought. When transportation expenditures are included, it actually costs almost $2,500 more to educate a severely orthopedically handicapped child in a special class than at home.

- A severely physically handicapped child costs $7,813 per year to educate in a special class.
- A homebound physically handicapped pupil costs $5,388.

However, cost cannot be the only consideration. A home-bound child receives only five to ten hours of instruction per week and no supportive services. Educational considerations dictate that a child be educated in a school class whenever possible.

* * * * *

Our comparative analysis of several programs illustrates how a public school system can be saddled with large cost increases as a result of changes in policy. In recent years there has been an effort to deinstitutionalize handicapped children. Students in the Center for Multiply Handicapped Children are examples of this trend. Until recently, public school systems would have neither attempted nor been expected to serve these severely multiply handicapped children. In fact, the New York City school system is a pioneer in this area, and the Center for Multiply Handicapped Children has been federally designated as a demonstration project.

Because of the wide array of supportive services that must be offered to these children, costs are high:

- The cost per pupil in a Center for Multiply Handicapped Children is $14,072.

- This is more than twice the average expenditure per handicapped child.

Since the public schools of New York City must now serve all handicapped children, the school system has been forced to absorb large cost increases in this area.

Track IV classes for profoundly retarded children are another example of the trend toward deinstitutionalization. Track IV classes have been accepting numbers of children who have recently been released (under legal mandate) from the state-funded Willowbrook Developmental Center for retarded children. The public school system, at a cost of $7,742 per child, must now provide an appropriate education for these pupils.

Classes for the severely emotionally disturbed ("A" Center Classes) are yet another example of how changes in public policy can have a major impact on school system costs. Five years ago, these children were offered one of three options: 1) placement in "special day schools" which, at that time, were akin to detention centers for children who evidenced violent and aggressive behavior; 2) placement in a "regular" classroom; 3) exclusion from school as a result of being "uneducable." Now experts in the field of special education agree that much can be done for these children, assuming that adequate resources are provided.

However, "adequate" resources are extensive and costly in this particular instance -- $9,478 a year per pupil in order to provide the required small class instruction and the needed support services of a professional and paraprofessional mental health staff.

SECTION VIII

A PROJECTION OF WHAT SPECIAL EDUCATION COSTS "SHOULD BE"

As we mentioned previously, the study conducted by Rossmiller, et. al., resulted in a set of "indices" which can be used to project what costs should actually be for nine different types of special education programs. In other words, these indices reveal the expected "excess cost" of each special education program above the average cost of a program for "regular" students. The indices were developed from data collected in twenty-four school districts having exemplary programs for the handicapped.

The Rossmiller indices were computed by dividing the per pupil cost of a special education program by the per pupil cost of a regular education program. This computation yields a ratio which is greater than 1.0 if the special education program is more expensive, and less than 1.0 if it is cheaper. Since the indices assume that programs for handicapped children have the same basic costs as those for regular students, plus the additional cost of special education resources, the cost indices are all greater than 1.0.

In order to project what special education programs should cost in New York City's public schools, the Rossmiller indices were multiplied by the school system's regular program cost in 1975-1976.*

*As shown in Table 11.

Table 11

NEW YORK CITY AVERAGE COST PER REGULAR PUPIL, 1975-1976*

	SHOEMAKER METHOD		BASIC EDUCATIONAL PROGRAM METHOD		ALL INCLUSIVE METHOD	
	TOTAL COST	PER PUPIL COST	TOTAL COST	PER PUPIL COST	TOTAL COST	PER PUPIL COST
I. INSTRUCTIONAL PROGRAMS						
A. Direct Instructional Programs	$ 917,435,617		$1,030,376,330		$1,030,376,330	
Number of Pupils	982,701**	$ 933.59	1,028,483***	$1,001.84	1,028,483***	$1,001.84
B. Indirect Instructional Programs	$ 15,674,432		$ 16,476,156		$ 16,476,156	
Number of Pupils	1,066,187	14.70	1,066,187	15.45	1,066,187	15.45
C. Ancillary Pupil Support Programs						
1. School Security	$ 8,276,147		$ 8,276,147		$ 8,276,147	
Number of Pupils	1,066,187	7.77	1,066,187	7.77	1,066,187	7.77
2. School Lunch	$ 113,487,978		$ 113,487,978		$ 113,487,978	
Number of Pupils	1,066,187	106.44	1,066,187	106.44	1,066,187	106.44
3. Transportation	$ 57,571,020		$ 63,138,030		$ 63,138,030	
Number of Pupils	982,701**	58.58	1,028,483***	61.39	1,028,483***	61.39
TOTAL INSTRUCTIONAL PROGRAMS	$1,112,445,194	$1,121.08	$1,231,754,641	$1,192.89	$1,231,754,641	$1,192.89
II. ADMINISTRATION AND SUPPORT						
A. Board of Ed./Policy Development	$ 1,223,533		$ 1,223,533		$ 1,223,533	
Number of Pupils	1,066,187	$ 1.15	1,066,187	$ 1.15	1,066,187	$ 1.15
B. General Administration	$ 6,306,332		$ 6,306,332		$ 6,306,332	
Number of Pupils	1,066,187	5.91	1,066,187	5.91	1,066,187	5.91
C. Personnel	$ 7,476,938		$ 7,476,938		$ 7,476,938	
Number of Pupils	1,066,187	7.01	1,066,187	7.01	1,066,187	7.01
D. Business and Administration	$ 16,472,190		$ 16,472,190		$ 16,472,190	
Number of Pupils	1,066,187	15.45	1,066,187	15.45	1,066,187	15.45
TOTAL ADMINISTRATION AND SUPPORT	$ 31,478,993	$ 29.52	$ 31,478,993	$ 29.52	$ 31,478,993	$ 29.52
III. FACILITIES PLANNING, CONSTRUCTION OPERATIONS AND MAINTENANCE	$ 199,256,164		$ 202,756,164		$ 202,756,164	
Number of Pupils	1,066,187	$ 186.89	1,066,187	$ 190.17	1,066,187	$ 190.17
IV. PENSIONS AND FRINGE BENEFITS	$ 469,989,743		$ 469,989,743		$ 469,989,743	
Number of Pupils	1,028,483***	$ 456.97	1,028,483***	$ 456.97	1,028,483***	$ 456.97
V. REIMBURSABLE AND FUNDED PROGRAMS						
A. Medical, Dental, and Health	$ 10,500,000		$ 10,500,000		$ 10,500,000	
Number of Pupils	1,066,187	$ 9.85	1,066,187	$ 9.85	1,066,187	$ 9.85
B. Other Reimbursable Programs	--		$ 126,881,161+		$ 237,978,262	
Number of Pupils	--	--	1,028,483***	123.37	1,028,483***	231.39
TOTAL REIMBURSABLE PROGRAMS	$ 10,500,000	$ 9.85	$ 137,381,161	$ 133.22	$ 248,478,262	$ 241.24
VI. COLLECTIVE BARGAINING RESERVE	$ 51,758,859		$ 51,758,859		$ 51,758,859	
Number of Pupils	1,066,187	$ 48.55	1,066,187	$ 48.55	1,066,187	$ 48.55
VII. DEBT SERVICE	0		$ 258,486,422		$ 258,486,422	
Number of Pupils	--	--	1,066,187	$ 242.44	1,066,187	$ 242.44
TOTAL COST	$1,875,428,983	$1,852.86	$2,383,605,983	$2,293.76	$2,494,703,084	$2,401.78

*FEM-T36. Number of pupils in the fall, excluding pre-kindergarten and including full-time equivalent kindergarten.
**Excluding special education and vocational high school pupils.
***Excluding special education pupils. +Title I Funds

This calculation yields an expected cost for the nine types of special education programs for which the indices were derived. Table 12 shows the results of these projections. For example:

- The cost of the regular program in the public schools of New York City is $1,853, calculated according to the Rossmiller method.
- The cost indices show that a program for the educable mentally retarded is 1.87 times as expensive as the regular program.
- Therefore, the expected cost of New York City's educable mentally retarded program is $3,465.

The projected costs are compared to the actual costs in Table 13.* In five of the nine program types, our costs are within 10% of the projected costs. The remaining four program types are substantially more expensive than would be expected. For example:

- Programs for the educable mentally retarded have actual costs which are 13% higher than the projections.
- Programs for the multiply handicapped are actually 90% more expensive than the projections indicate.

There are a number of possible reasons why our special education programs actually cost more than they should according to the Rossmiller indices. Most importantly, the Rossmiller method (with all its exclusions)

*These costs were calculated according to the Rossmiller method described in Section V and summarized in Table 5.

Table 12

ROSSMILLER METHOD EXPECTED COST OF SPECIAL EDUCATION PROGRAMS
IN PUBLIC SCHOOLS OF NEW YORK CITY
1975-1976

	AVERAGE COST PER REGULAR PUPIL	ROSSMILLER INDEX	EXPECTED COST
Educable Mentally Retarded	$1,853	1.87	$3,465
Trainable Mentally Retarded	$1,853	2.10	$3,891
Auditorily Handicapped	$1,853	2.99	$5,540
Visually Handicapped	$1,853	2.97	$5,503
Physically Handicapped	$1,853	3.64	$6,745
Speech Handicapped	$1,853	1.18	$2,187
Special Learning Disorders	$1,853	2.16	$4,002
Emotionally Disturbed	$1,853	2.83	$5,244
Multiply Handicapped	$1,853	2.73	$5,059

Table 13

COMPARISON OF ROSSMILLER METHOD EXPECTED COSTS AND NEW YORK CITY ACTUAL COSTS FOR HANDICAPPED CHILDREN

NOVEMBER 1975

		NYC ACTUAL ROSSMILLER METHOD COST*	ROSSMILLER EXPECTED COST	PERCENT DIFFERENCE
1.	Educable Mentally Retarded	$ 3,909	$ 3,465	+ 13%
2.	Trainable Mentally Retarded	4,947	3,891	+ 27
3.	Auditorily Handicapped	5,593	5,540	+ 1
4.	Visually Handicapped	5,558	5,503	+ 1
5.	Physically Handicapped	6,342	6,745	- 6
6.	Speech Handicapped	2,041	2,187	- 7
7.	Special Learning Disorders	6,241	4,002	+ 56
8.	Emotionally Disturbed	5,767	5,244	+ 10
9.	Multiply Handicapped	9,605	5,059	+ 90

*Each category includes the following NYC programs, according to the Rossmiller definitions:

1) EMR Class, Occupational, Training Center - EMR; 2) TMR Class, Occupational Training Center - TMR; 3) Whole bureau except School for Language and Hearing Impaired; 4) Whole bureau; 5) HC bus, HC-20; 6) Speech Centers, public school itinerant services to regular pupils; 7) School for Language and Hearing Impaired, HC-30, School for Career Development; 8) Whole bureau; 9) Doubly Handicapped/Mentally Retarded Classes and Occupational Training Center, Center for Multiply Handicapped, Pre-Placement classes, Neurologically Impaired-Emotionally Handicapped.

tends to underestimate the real cost of the regular education program in our school system. Thus, the projected special education costs are too low to the extent that the regular program cost is underestimated. The difference between actual special education costs in our school system and what they should be according to the projections is, therefore, not as great as it appears.

The cost index is not timebound since it is a ratio of the regular cost in any given year to the special education program cost in the same year. However, the relationship of regular to special education program costs may change over the years. The data for the Rossmiller study was collected in 1968-1969, seven years previous to the current study. Considering the magnitude of the change in public expectations and legal requirements for special education during the past four years, it is quite possible that the cost of special education programs has increased relative to the regular education program.

Another reason for the difference between projected and actual costs may result from variations in the kind and degree of handicap subsumed within each program classification. The Rossmiller study does not present any analysis of cost factors by severity of handicap within a category. When programs are aggregated into large summary groups (eg., emotionally disturbed), it is difficult to know exactly what types of handicaps are being served. In two districts which have a program for the emotionally disturbed, one may primarily serve children with behavior problems, while

another may include distinct programs for autistic children -- programs which require much more intensive resources. Obviously the average cost of one district's program for the emotionally disturbed will be different from that of the other district.

Special education programs in New York City generally include more severely handicapped children than other districts. New York City's population is so large that there are enough children with any specific handicap to form a "program" in the school system. Therefore, New York City's costs tend to be higher. For instance, the high comparative cost of the program for multiply handicapped children is probably due to the fact that New York City is serving severely handicapped pupils who would be in institutions or private schools if they lived in other school districts. It is only in the last few years that some school systems have begun serving children with such extensive handicaps. Other analysts have also noted Rossmiller's low cost factor for the multiple handicapped group.*

"Special learning disorders" constitute another type of handicap having actual costs higher than projected costs. Once again, this is probably due to the fact that our school system provides special education services only to the most severely handicapped within this

*Federal Register, Vol. 41, No. 96 -- Monday, May 17, 1976, p. 20355.

category. This happens because special learning disorders are not considered an "aidable" category by New York State. Therefore, the less severely handicapped within this category are not provided with special education services.

Another factor which explains some of the difference between projected and actual costs in New York City is related to the methodology used in the Rossmiller study. The Rossmiller indices are actually the ratios calculated from the median, or middle cost district in each handicap category. Half of the districts surveyed had higher ratios. Therefore, it is not surprising that some of New York City's costs are higher than those projected from the median cost district.

In spite of all these qualifications, the projections based on the Rossmiller indices are an indicator, however flawed, of an adequate cost for a special education program. New York City programs having costs which are higher than those projected should be scrutinized closely to determine the cost-efficiency of the services provided.

SECTION IX

RELATIVE COSTS OF SPECIAL EDUCATION PROGRAMS IN NEW YORK CITY

Much of the recent interest in special education costs is a result of recent efforts to establish state and federal aid formulas which are adequate and equitable. The education of exceptional children is so expensive, and costs vary so widely, that traditional flat grant or pupil weighting formulas are not always adequate. Since the public schools of New York City have such extensive and comprehensive special education programs, detailed information regarding what these programs actually cost should contribute substantially to the ongoing effort aimed at finding equitable and effective aid formulas.

Table 14 shows the relative cost of each special education program compared to the regular instructional program, both calculated according to the basic educational program method. These relative cost differentials are directly comparable to the indices calculated in the Rossmiller study. They show how much more expensive each special education program is relative to the cost of the school system's regular program. The differentials are calculated by dividing the cost per pupil in each special education program by our school system's average per "regular" pupil cost, $2,294.

The relative cost indices range from 1.06 for itinerant speech services to 6.13 for the Center for Multiply Handicapped Children.

Table 14

COST OF SPECIAL EDUCATION PROGRAMS
RELATIVE TO THE REGULAR EDUCATION PROGRAM*
NEW YORK CITY PUBLIC SCHOOLS
NOVEMBER 1975

PROGRAM**	INDEX
REGULAR PROGRAM	1.00
BUREAU FOR CHILDREN WITH RETARDED MENTAL DEVELOPMENT	
Educable Mentally Retarded - NS	1.85
Trainable Mentally Retarded - S	2.35
Track IV - S	3.37
Doubly Handicapped/Mentally Retarded - S	3.93
Occupational Training Center EMR - NS	1.83
Occupational Training Center TMR - S	1.92
Occupational Training Center DM/MH- S	2.37
Mean Cost Severe	2.56
Mean Cost Non-Severe	1.85
Mean Bureau Cost	2.02
BUREAU FOR SOCIALLY MALADJUSTED AND EMOTIONALLY DISTURBED CHILDREN	
"A" Center Classes - S	4.13
"B" Center Classes - NS	2.95
Special Day School - S	2.74
SMED Cluster School - S	2.68
SMED Cluster School - NS	2.06
Mean Cost Severe	3.08
Mean Cost Non-Severe	2.45
Mean Bureau Cost	2.77
BUREAU FOR THE EDUCATION OF THE PHYSICALLY HANDICAPPED	
HC Bus - NS	2.31
HC-20 - S	3.41
Brain Injured (HC-30) - NS	2.79
Hospital School - S	1.73
School for Career Development - S	2.77
School for Pregnant Girls - R	2.15
Home Instruction - R	2.38
Home Instruction Physical - S	2.35
Home Instruction Emotional - S	2.36
Mean Cost Severe	2.45
Mean Cost Non-Severe	2.73
Mean Cost Regular	2.21
Mean Bureau Cost	2.57
Mean Bureau Cost Excluding Regular	2.62

PROGRAM**	INDEX
BUREAU FOR THE VISUALLY HANDICAPPED	
Classes - S	2.91
Classes - NS	2.24
Resource/Itinerant - NS	2.69
Mean Cost Severe	2.91
Mean Cost Non-Severe	2.58
Mean Bureau Cost	2.59
BUREAU FOR THE HEARING HANDICAPPED	
Classes - S	1.75
Work Study - S	1.98
School for the Deaf - S	3.61
School for Language and Hearing Impaired - S	3.58
Resource/Itinerant - NS	1.93
Mean Cost Severe	3.39
Mean Cost Non-Severe	1.93
Mean Bureau Cost	2.90
BUREAU FOR SPEECH IMPROVEMENT	
Speech Centers - NS	2.06
Itinerant Services - R	1.06
NEUROLOGICALLY IMPAIRED - EMOTIONALLY HANDICAPPED - S	5.48
PRE-PLACEMENT CLASSES - S	3.44
READINESS CLASSES - S	3.32
CENTER FOR MULTIPLY HANDICAPPED - S	6.13
ALL HANDICAPPED PUPILS***	2.57
Mean Cost Severe	3.02
Mean Cost Non-Severe	2.26

*Basic educational program method of calculating costs. This excludes certain state and federally funded categorical programs which are primarily non-educational in nature.

**S - Severe Handicap
NS - Non-Severe Handicap
R - Regular Pupil

***Excludes pupils who are classified as "regular" for state aid purposes.

- The regular program has a cost index of 1.00.
- A cost index of 1.06 for itinerant speech services means that this program is 1.06 times more expensive than the regular program. In other words, itinerant speech services represent a 6% additional cost above the regular program.

In the example above, the reader should note that although itinerant speech services are "inexpensive" relative to other special education programs, these services still constitute costs above and beyond those of the regular education program. According to New York State regulations, students receiving itinerant speech services are not eligible for special education aid. This means that the additional cost of providing such services is bourne entirely by the school system.

The cost index for all non-severely handicapped pupils is 2.26. This means that the New York State aid formula (which gives a 2.0 weighting to all non-severely handicapped pupils) is not presently adequate. It is probable that the changed requirements for special education during the past few years have increased the cost of programs for the handicapped more than that of programs for regular children.

State aid for severely handicapped students was $2,985.81 per pupil in average daily attendance in 1975-1976. As would be expected, this amount is significantly more than the amount raised by the 2.0 weighting for non-severely handicapped students. However, it does

not begin to make up the difference in cost between regular and severely handicapped students. The difference between the average cost of a program for the severely handicapped (excluding transportation) and the aid received per severely handicapped pupil leaves $4,066 (for each pupil) which must be made up from tax levy and other sources. In the case of a regular student, the excess of cost over state operating aid is only $1,662 per pupil. In other words, it takes two and a half times more money from tax levy and other sources to fund each severely handicapped student than it does for each regular student.*

The current New York State aid formula is based on information at least four to five years old. We hope the data in this report will encourage a reevaluation of the current state aid formula.

*Average cost of a severely handicapped pupil, less transportation cost) less severely handicapped aid per pupil enrolled in 1975, equals funds that must be made up from tax levy and other sources for each severely handicapped pupil ($6,934 - 1,005 - 1,863 = $4,066). Average cost per regular pupil, less transportation cost) less operating aid per non-handicapped pupil enrolled in 1975, equals funds that must be made up from tax levy and other sources for each regular pupil ($2,294 - 61 - 571 = $1,662).

SECTION X

PRIVATE VERSUS PUBLIC SCHOOL COSTS

Private education for handicapped children is currently the subject of controversy, in terms of both the quality of the educational services provided and the legitimacy of private school placement. Until recently, the ready availability of public money encouraged the establishment of private schools which cater to handicapped children. More than 5,000 handicapped children from New York City presently attend these private schools at public expense. Although the New York State Education Law provides for the placement of handicapped children in private schools if appropriate public school programs are not available, state and local policy does require placement in the latter whenever possible.

DSEPPS estimates that at least 20% of handicapped children from New York City currently attending private schools could adequately be served in our public school system. This is partly due to the fact that, in the past, parents could place their handicapped children in private schools regardless of whether appropriate public school services were available. Since 1975, however, all new handicapped children scheduled for placement in private schools must first be screened by the DSEPPS Evaluation and Placement Units in order to determine whether appropriate public school services are available. One result of the recent expansion of special education programs in the public schools of New York City is that more and more handicapped children can be adequately served in the public sector.

New York City is currently involved in a lawsuit challenging the "improper" placement of 600 handicapped children in private schools. According to DSEPPS, private schools have certain disadvantages which make these placements suspect:

- A child in a private school is less likely to be reevaluated for improvement and placed back into a regular education class with special supportive services. Reevaluation and "mainstreaming" whenever possible are expressed goals of current special education theory.

- Private schools have fixed locations, while a public school system with over 1,000 school buildings can provide programs wherever the need is greatest. Transportation costs are therefore less.

- A public school system with extensive supportive clinical services can, in many cases, provide higher quality programs than those in the private schools.

In connection with other considerations, the comparative costs of educating these students should be one factor in deciding on a placement. The relevant cost consideration for the public schools is the marginal, or incremental cost of educating an additional group of students. Adding ten more children to a special education program does not increase most costs. Expenditures for building maintenance will not be higher, nor will any extra supervisors be hired. Total expenditures for certain services may increase, depending on the number of children added to a handicap program.

These incremental costs are for teachers, paraprofessionals, pensions, and fringe benefits. But even these costs will increase only if there is no space in existing classes, and a new class must be formed.

Table 15 compares the costs of special education programs in public and private schools.* In this table, and the discussion which follows, marginal costs represent an outside limit. The actual incremental cost of adding one or two students is either nonexistent or negligible. Marginal costs come into play only when a significant number of students enter the school system, thus necessitating the establishment of new classes. Column 4 in Table 15 shows the difference between the incremental cost of adding a child to a public school program and the private school tuition for a child in the same handicap category.** In most cases, the cost of adding a handicapped child to a public school program is less:

- At least 40% of the private school tuition can be saved by taking an educable mentally retarded child into a public school program.

*Transportation expenditures are excluded from the cost per pupil because the Board of Education pays for transportation both to public and private schools. However, the cost per pupil in the public schools does include the following services which are provided to the private schools at Board of Education expense: original diagnostic testing for placement; central DSEPPS administration, Board of Education, Chancellor, Deputy Chancellor, and the State Aid Office; speech services to pupils in private schools ($400 per pupil receiving service). Costs associated with these components are reflected in the public school figures, but not in private school tuition figures.

**Average private school tuition was calculated by dividing the total tuition paid for pupils with a particular type of handicap in all non-residential private schools by the total number of pupils.

Table 15

COMPARISON OF SPECIAL EDUCATION COSTS IN PRIVATE SCHOOLS AND THE PUBLIC SCHOOLS OF NEW YORK CITY

1975-1976

PROGRAM	PUBLIC SCHOOL COST PER PUPIL* (1)	PUBLIC SCHOOL INCREMENTAL COST PER PUPIL (2)	AVERAGE PRIVATE SCHOOL TUITION (3)	% DIFFERENCE BETWEEN COLUMNS 2 and 3 (4)
BUREAU FOR CHILDREN WITH RETARDED MENTAL DEVELOPMENT				
Educable Mentally Retarded	$ 3,550	$ 2,308	$ 3,851	- 40%
Trainable Mentally Retarded	4,230	2,993	4,319	- 31%
Track IV	6,535	3,707	4,421	- 16%
Doubly Handicapped/Mentally Retarded	5,664	4,145	5,308	- 22%
Occupational Training Center				
EMR	3,838	2,174	3,851	- 44%
TMR	4,058	2,389	4,319	- 45%
DH/MH	4,587	2,642	5,308	- 50%
BUREAU FOR THE SOCIALLY MALADJUSTED AND EMOTIONALLY DISTURBED				
"A" Center Classes	7,400	4,660	4,700	- 1%
"B" Center Classes	5,838	3,613	4.602	- 21%
Special Day Schools	5,005	2,934	4,700	38%
BUREAU FOR THE PHYSICALLY HANDICAPPED				
HC Bus	4,157	3,163	6,394	- 51%
HC - 20	4,400	3,029	6,078	- 50%
Brain Injured (HC-30)	5,360	3,787	4,866	- 22%
School for Career Development	5,973	3,851	4,866	- 21%
BUREAU FOR THE VISUALLY HANDICAPPED				
Classes Severe	6,019	3,772	4,234	- 11%
Classes Non-Severe	4,455	3,287	--	--
BUREAU FOR THE HEARING HANDICAPPED				
Classes	3,835	2,486	5,200	- 52%
Work Study	4,358	3,014	5,200	- 42%
School for the Deaf	7,233	5,193	5,200	- 0%
School for Language and Hearing Impaired	7,053	4,337	4,404	- 2%
NEUROLOGICALLY IMPAIRED - EMOTIONALLY HANDICAPPED	10,751	6,205	4,567	+ 36%
PRE-PLACEMENT CLASSES	6,242	4,038	4,059	- 1%
READINESS CLASSES	4,704	2,853	--	--
CENTER FOR THE MULTIPLY HANDICAPPED	11,483	5,244	4,727	+ 11%

*Basic educational program method excluding transportation and Title I funds.

- It costs 48% less to take a severely orthopedically handicapped child into a public school program than to pay the average private school tuition.

In two cases the private school tuition is less than the incremental cost to the public schools:

- It costs 36% more to take in another neurologically impaired-emotionally handicapped child than to send him to a private school.
- The incremental cost of educating a multiply handicapped child is 13% more than the average private school tuition.

Higher public school costs occur only when the number of handicapped children added to existing programs require the establishment of additional classes. In terms of total (not incremental) dollars per pupil, public school costs are higher than private tuition in many cases. One reason for this is that private schools receive donations of money and services which are excluded from their total cost when tuition is calculated.

APPENDIX

PROFILES OF PROGRAM COSTS WITHIN THE DIVISION OF SPECIAL EDUCATION AND PUPIL PERSONNEL SERVICES

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Bureau for Children with Retarded Mental Development
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BUREAU FOR CHILDREN WITH RETARDED MENTAL DEVELOPMENT
DSEPPS PER PUPIL COST PROFILE
NOVEMBER 1975

	EMR NON-SEVERE	TMR SEVERE	TRACK IV SEVERE	DH/MH SEVERE	OTC-EMR NON-SEVERE	OTC-TMR SEVERE	OTC-DH/MH SEVERE	MEAN COST SEVERE	MEAN COST NON-SEVERE	MEAN COST TOTAL
Register	8,644	1,857	264	363	756	408	126	3,018	9,400	12,418
% of Total Register	69.6%	15.0%	2.1%	2.9%	6.1%	3.3%	1.0%	24.3%	75.7%	100.0%
Central DSEPPS Management	$ 17	$ 17	$ 16	$ 16	$ 17	$ 17	$ 16	$ 17	$ 17	$ 17
Bureau Management	27	27	27	27	91	91	91	38	32	34
Administration	16	16	16	16	16	16	16	16	16	16
Clerical & Secretarial	11	11	11	11	75	75	75	22	17	18
Instructional Services	1,775	2,312	2,966	3,259	1,798	1,950	2,140	2,427	1,776	1,934
Supervisors	49	49	48	48	159	159	158	68	57	60
Teachers	1,719	2,167	2,330	2,783	1,576	1,733	1,919	2,186	1,708	1,824
Teacher Aides	7	95	588	428	63	59	63	173	12	50
Instructional Support	298	288	284	294	304	305	299	291	299	297
Supplies & Equipment	29	18	18	26	56	56	55	26	31	30
Guidance Counselors	21	21	20	21	21	21	20	21	21	29
Other Professionals	-	-	-	-	-	-	-	-	-	-
Diagnostic/Clinical	213	214	211	212	192	192	189	209	211	211
Speech Services	35	35	35	35	36	36	35	35	35	35
Institutional Operations	619	768	819	967	814	877	940	759	635	665
Leasing	-	-	-	-	185	185	185	33	15	19
Fringe Benefits	163	202	213	251	174	190	207	207	163	174
Pensions	457	566	605	716	456	503	548	519	457	472
SUB-TOTAL	$2,736	$3,412	$4,112	$4,563	$3,024	$3,240	$3,486	$3,532	$2,759	$2,947
Title VI	28	32	1,637	315	28	32	315	218	28	74
SUB-TOTAL	$2,764	$3,444	$5,749	$4,878	$3,052	$3,272	$3,801	$3,750	$2,787	$3,021
Title I	81	-	-	990	168	168	168	149	88	103
SUB-TOTAL	$2,845	$3,444	$5,749	$5,868	$3,220	$3,440	$3,969	$3,899	$2,875	$3,124
Other Reimbursable	69	229	0	0	22	23	6	144	65	84
SUB-TOTAL	$2,914	$3,673	$5,749	$5,868	$3,242	$3,463	$3,975	$4,043	$2,940	$3,208
Transportation*	612	1,165	1,207	2,372	186	186	693	1,178	579	728
TOTAL	$3,526	$4,838	$6,956	$8,240	$3,428	$3,649	$4,668	$5,221	$3,519	$3,936

*Transportation costs are based on March 1976 register. Per pupil costs may differ slightly from those calculated directly from figures for total dollar costs.

BUREAU FOR CHILDREN WITH RETARDED MENTAL DEVELOPMENT
DSEPPS PROGRAM COST PROFILE
NOVEMBER 1975

	EMR NON-SEVERE	TMR SEVERE	TRACK IV SEVERE	DH-MH SEVERE	OTC-EMR NON-SEVERE	OTC-TMR SEVERE	OTC-DH-MH SEVERE	SUB-TOTAL SEVERE	SUB-TOTAL NON-SEVERE	TOTAL
Register	8,644	1,857	264	363	756	408	126	3,018	9,400	12,418
% of Total Register	69.6%	15.0%	2.1%	2.9%	6.1%	3.3%	1.0%	24.3%	75.7%	100%
Central DSEPPS Management	$ 142,920	$ 30,802	$ 4,312	$ 5,955	$ 12,526	$ 6,776	$ 2,054	$ 49,899	$ 155,446	$ 805,345
Bureau Management	233,382	50,293	7,046	9,729	68,932	37,272	11,451	115,791	302,314	418,105
Administration	135,083	29,113	4,077	5,629	11,759	6,404	1,940	47,163	146,842	194,005
Clerical & Secretarial	98,299	21,180	2,969	4,100	57,173	30,868	9,511	68,628	155,472	224,100
Instructional Services	15,339,106	4,292,757	783,085	1,182,942	1,359,248	795,727	269,601	7,324,112	16,698,354	24,022,466
Supervisors	419,802	90,475	12,666	17,492	120,221	64,935	19,941	205,509	540,023	745,532
Teachers	14,861,998	4,024,198	615,230	1,010,260	1,191,457	707,007	241,732	6,598,427	16,053,455	22,651,882
Teacher Aides	57,306	178,084	155,189	155,190	47,570	23,785	7,928	520,176	104,876	625,052
Instructional Support	2,575,802	534,620	74,934	106,555	230,129	124,400	37,723	878,232	2,805,931	3,684,163
Supplies & Equipment	249,151	33,314	4,664	9,551	42,494	22,893	6,963	77,385	291,645	369,030
Guidance Counselors	178,763	38,527	5,394	7,448	15,667	8,476	2,569	62,414	194,430	256,844
Other Professionals	-	-	-	-	-	-	-	-	-	-
Diagnostic/Clinical	1,841,619	396,773	55,635	76,795	145,125	78,510	23,791	631,504	1,986,744	2,618,248
Speech Services	306,269	66,006	9,241	12,761	26,843	14,521	4,400	106,929	333,112	440,041
Institutional Operations	5,353,962	1,425,544	216,112	351,186	615,471	357,987	118,468	2,469,297	5,969,433	8,348,730
Leasing	-	-	-	-	139,558	75,328	23,268	98,596	139,558	238,154
Fringe Benefits	1,404,771	374,242	56,277	91,276	131,421	77,340	26,182	625,317	1,536,192	2,161,509
Pensions	3,949,191	1,051,302	159,835	259,910	344,492	205,319	69,018	1,745,384	4,293,683	6,039,067
SUB-TOTAL	$23,645,172	$6,334,016	$1,085,489	$1,656,367	$2,286,306	$1,322,162	$439,297	$10,837,331	$25,931,478	$36,768,809
Title VI	241,304	59,209	432,166	114,411	21,003	13,000	39,636	658,422	262,307	920,729
SUB-TOTAL	$23,886,476	$6,393,225	$1,517,655	$1,770,778	$2,307,309	$1,335,162	$478,933	$11,495,753	$26,193,785	$37,689,538
Title I	703,211	-	-	359,239	126,761	68,420	21,134	448,793	829,972	1,278,765
SUB-TOTAL	$24,589,687	$6,393,225	$1,517,655	$2,130,017	$2,434,070	$1,403,582	$500,067	$11,944,546	$27,023,757	$38,968,303
Other Reimbursable	594,339	424,752	50	68	16,999	9,551	797	435,218	611,338	1,046,556
SUB-TOTAL	$25,184,026	$6,817,977	$1,517,705	$2,130,085	$2,451,069	$1,413,133	$500,864	$12,379,764	$27,635,095	$40,014,859
Transportation	5,342,934	2,179,136	400,559	929,938	133,845	73,953	85,219	3,668,805	5,476,779	9,145,584
TOTAL	$30,526,960	$8,997,113	$1,918,264	$3,060,023	$2,584,914	$1,487,086	$586,083	$16,048,569	$33,111,874	$49,160,443

BUREAU FOR THE EDUCATION OF SOCIALLY MALADJUSTED AND EMOTIONALLY DISTURBED CHILDREN

DSEPPS PER PUPIL COST PROFILE

NOVEMBER 1975

	"A" CLASSES SEVERE	"B" CLASSES NON-SEVERE	SPECIAL DAY SCHOOLS SEVERE	CLUSTER SCHOOLS SEVERE	CLUSTER SCHOOLS NON-SEVERE	MEAN COST SEVERE	MEAN COST NON-SEVERE	MEAN COST TOTAL
Register	1,575	2,515	2,671	1,886	3,271	6,132	5,786	11,918
% of Total Register	13.2%	21.1%	22.4%	15.8%	27.5%	51.4%	48.6%	100%
Central DSEPPS Management	$ 16	$ 17	$ 17	$ 17	$ 17	$ 17	$ 17	$ 17
Bureau Management	18	18	88	88	88	70	57	64
Administration	5	5	9	9	9	8	7	8
Clerical & Secretarial	13	13	79	79	79	62	50	56
Instructional Services	3,687	2,832	2,335	3,250	2,140	2,964	2,441	2,710
Supervisors	143	143	149	149	149	148	147	147
Teachers	2,752	2,331	2,100	3,101	1,991	2,576	2,139	2,363
Teacher Aides	792	358	85	-	-	240	155	199
Instructional Support	1,135	1,125	920	919	922	975	1,010	992
Supplies & Equipment	32	34	56	56	56	50	46	48
Guidance Counselors	218	218	65	65	65	104	132	117
Other Professionals	13	-	-	-		3	-	2
Diagnostic/Clinical	871	871	798	797	800	816	831	824
Speech Services	1	1	1	1	1	1	1	1
Institutional Operations	1,225	1,060	859	1,195	811	1,056	919	989
Leasing	-	-	-	-	-	-	-	-
Fringe Benefits	438	379	268	360	247	340	304	322
Pensions	787	681	591	835	564	716	615	667
SUB-TOTAL	$6,081	$5,052	$4,219	$5,469	$3,978	$5,082	$4,444	$4,772
Title VI	533	-	-	-	-	137	-	70
SUB-TOTAL	$6,614	$5,052	$4,219	$5,469	$3,978	$5,219	$4,444	$4,842
Title I	205	93	852	206	272	487	194	345
SUB-TOTAL	$6,819	$5,145	$5,071	$5,675	$4,250	$5,706	$4,638	$5,187
Other Reimbursable	13	-	-	119	47	40	27	34
SUB-TOTAL	$6,832	$5,145	$5,071	$5,794	$4,297	$5,746	$4,665	$5,221
Transportation*	1,873	829	420	-	-	668	357	515
TOTAL	$8,705	$5,974	$5,491	$5,794	$4,297	$6,414	$5,022	$5,736

*Transportation costs are based on March 1976 register. Per pupil costs may differ slightly from those calculated directly from figures for total dollar costs.

BUREAU FOR THE EDUCATION OF SOCIALLY MALADJUSTED AND EMOTIONALLY DISTURBED CHILDREN

DSEPPS PROGRAM COST PROFILE

NOVEMBER 1975

	"A" CLASSES SEVERE	"B" CLASSES NON-SEVERE	SPECIAL DAY SCHOOLS SEVERE	CLUSTER SCHOOLS SEVERE	CLUSTER SCHOOLS NON-SEVERE	SUB-TOTAL SEVERE	SUB-TOTAL NON-SEVERE	TOTAL
Register	1,575	2,515	2,671	1,886	3,271	6,132	5,786	11,918
% of Total Register	13.2%	21.1%	22.4%	15.8%	27.5%	51.4%	48.6%	100%
Central DSEPPS Managemen	$ 26,018	$ 41,589	$ 44,152	$ 31,143	$ 54,204	$ 101,313	$ 95,793	$ 197,106
Bureau Management	28,888	46,151	233,997	165,201	286,680	428,086	332,831	760,917
Administration	8,134	13,002	23,088	16,300	28,329	47,522	41,331	88,853
Clerical & Secretarial	20,754	33,149	210,909	148,901	258,351	380,564	291,500	672,064
Instructional Services	5,807,616	7,121,885	6,236,127	6,130,341	7,000,983	18,174,084	14,122,868	32,296,952
Supervisors	225,625	360,415	398,120	281,369	488,017	905,114	848,432	1,753,546
Teachers	4,334,535	5,861,326	5,610,007	5,848,972	6,512,966	15,793,514	12,374,292	28,167,806
Teachers Aides	1,247,456	900,144	228,000	-	-	1,475,456	900,144	2,375,600
Instructional Support	1,787,360	2,829,344	2,456,156	1,732,817	3,014,594	5,976,333	5,843,938	11,820,271
Supplies & Equipment	50,492	85,908	148,986	105,198	182,458	304,676	268,366	573,042
Guidance Counselors	343,916	549,373	173,075	122,320	212,156	639,311	761,529	1,400,840
Other Professionals	20,243	-	-	-	-	20,243	-	20,243
Diagnostic/Clinical	1,371,281	2,191,781	2,131,677	1,503,590	2,617,007	5,006,543	4,808,788	9,815,331
Speech Services	1,428	2,282	2,423	1,709	2,973	5,560	5,255	10,815
Institutional Operations	1,928,612	2,664,699	2,294,416	2,252,918	2,652,120	6,475,946	5,316,819	11,792,765
Leasing	-	-	-	-	-	-	-	-
Fringe Benefits	689,740	952,884	716,187	678,261	806,261	2,084,188	1,759,145	3,843,333
Pensions	1,238,872	1,711,815	1,578,229	1,574,657	1,845,859	4,391,758	3,557,674	7,949,432
SUB-TOTAL	$9,578,494	$12,703,668	$11,264,848	$10,312,420	$13,008,581	$31,155,762	$25,712,249	$56,868,011
Title VI	838,906	217	230	162	283	839,298	500	839,798
SUB-TOTAL	$10,417,400	$12,703,885	$11,265,078	$10,312,582	$13,008,864	$31,995,060	$25,712,749	$57,707,809
Title I	322,244	234,403	2,276,849	387,591	889,013	2,986,684	1,123,416	4,110,100
SUB-TOTAL	$10,739,644	$12,938,288	$13,541,927	$10,700,173	$13,897,877	$34,981,744	$26,836,165	$61,817,909
Other Reimbursable	21,008	12	13	225,377	154,692	246,398	154,704	401,102
SUB-TOTAL	$10,760,652	$12,938,300	$13,541,940	$10,925,550	$14,052,569	$35,228,142	$26,990,869	$62,219,011
Transportation	3,352,252	2,219,246	921,342	-	-	4,273,594	2,219,246	6,492,840
TOTAL	$14,112,904	$15,157,546	$14,463,282	$10,925,550	$14,052,569	$39,501,736	$29,210,115	$68,711,851

BUREAU FOR THE EDUCATION OF THE PHYSICALLY HANDICAPPED
DSEPPS PER PUPIL COST PROFILE
NOVEMBER 1975

	H.C. BUS NON-SEVERE	H.C. 20 SEVERE	H.C. 30 NON-SEVERE	HOSPITAL SCHOOLS SEVERE	SCHOOL FOR CAREER DEVELOPMENT SEVERE	SCHOOL FOR PREGNANT GIRLS REGULAR	HOME INSTRUCTION REGULAR	HOME INSTRUCTION-PHYSICAL SEVERE	HOME INSTRUCTION-EMOTIONAL SEVERE	MEAN COST SEVERE	MEAN COST NON-SEVERE	MEAN COST REGULAR	MEAN TOTAL	MEAN TOTAL WITHOUT REGULAR
Register	828	845	5,065	899	136	967	381	1,112	634	3,626	5,893	1,348	10,867	9,519
% Total Register	7.6%	7.8%	46.6%	8.3%	1.3%	8.9%	3.5%	10.2%	5.8%	33.4%	54.2%	12.4%	100%	87.6%
Central DSEPPS Management	$ 17	$ 17	$ 16	$ 16	$ 13	$ 17	$ 19	$ 16	$ 17	$ 16	$ 16	$ 17	$ 16	$ 16
Bureau Management	31	30	29	107	110	102	46	39	41	53	29	86	46	40
Administration	14	14	14	13	11	14	16	13	14	14	14	14	14	14
Clerical & Secretarial	17	16	15	94	99	88	30	26	27	43	15	72	32	26
Instructional Services	2,420	2,268	2,882	2,257	3,021	1,242	3,688	3,681	3,683	2,934	2,817	1,933	2,760	2,877
Supervisors	77	75	72	265	161	226	53	46	48	112	73	177	99	88
Teachers	2,343	2,193	2,810	1,966	2,708	953	3,635	3,639	3,635	2,850	2,744	1,711	2,652	2,785
Teacher Aides	-	-	-	26	152	63	-	-	-	12	-	45	9	4
Instruction Support	57	576	622	69	952	48	11	10	10	145	540	37	347	390
Supplies & Equipment	51	22	35	46	68	42	-	-	-	19	35	30	29	29
Guidance Counselors	6	6	5	23	5	6	11	10	10	12	5	7	8	8
Other Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Diagnostic/Clinical	-	-	516	-	879	-	-	-	-	33	444	-	252	287
Speech Services	-	548	66	-	-	-	-	-	-	81	56	-	58	66
Institutional Operations	866	890	1,019	874	1,091	625	1,206	1,160	1,174	1,026	997	789	981	1,008
Leasing	-	5	-	24	-	31	-	-	-	7	-	22	5	5
Fringe Benefits	262	297	246	268	213	275	288	246	259	255	249	278	255	251
Pensions	604	629	772	581	878	319	918	913	915	764	748	488	721	754
SUB-TOTAL	$3,371	$3,581	$4,568	$3,323	$5,187	$2,034	$4,970	$4,906	$4,925	$4,218	$4,399	$2,862	$4,150	$4,331
Title VI	-	33	6	-	-	-	-	-	-	8	5	-	5	6
SUB-TOTAL	$3,371	$3,614	$4,574	$3,323	$5,187	$2,034	$4,970	$4,906	$4,925	$4,226	$4,404	$2,862	$4,155	$4,337
Title I	-	-	186	165	-	1,933	-	-	-	41	160	1,387	272	114
SUB-TOTAL	$3,371	$3,614	$4,760	$3,488	$5,187	$3,967	$4,970	$4,906	$4,925	$4,267	$4,564	$4,249	$4,427	$4,451
Other Reimbursable	61	65	62	79	490	-	-	-	-	53	62	-	51	59
SUB-TOTAL	$3,432	$3,679	$4,822	$3,567	$5,677	$3,967	$4,970	$4,906	$4,925	$4,320	$4,626	$4,249	$4,478	$4,510
Transportation*	1,147	3,413	864	-	392	186	-	-	-	793	903	128	776	863
TOTAL	$4,579	$7,092	$5,686	$3,567	$6,069	$4,153	$4,970	$4,906	$4,925	$5,113	$5,529	$4,377	$5,254	$5,373

*Transportation costs are based on March 1976 register. Per pupil costs may differ slightly from those calculated directly from figures for total dollar cost.

BUREAU FOR THE EDUCATION OF THE PHYSICALLY HANDICAPPED
DSEPPS PROGRAM COST PROFILE
NOVEMBER 1975

	H.C. BUS NON SEVERE	H.C. 20 SEVERE	H.C. 30 NON-SEVERE	HOSPITAL SCHOOLS SEVERE	SCHOOL FOR CAREER DEVELOPMENT SEVERE	SCHOOL FOR PREGNANT GIRLS REGULAR	HOME INSTRUCTION REGULAR	HOME INSTRUCTION-PHYSICAL SEVERE	HOME INSTRUCTION-EMOTIONAL SEVERE	SUB-TOTAL SEVERE	SUB-TOTAL NON-SEVERE	SUB-TOTAL REGULAR	TOTAL
Register	828	845	5,065	899	136	967	381	1,112	654	3,626	5,893	1,348	10,867
% Total Register	7.6%	7.8%	46.6%	8.3%	1.3%	8.9%	3.5%	10.2%	5.8%	33.4%	54.2%	12.4%	100%
Central DSEPPS Management	$ 14,298	$ 14,298	$ 82,214	$ 14,298	$ 1,787	$ 16,085	$ 7,149	$ 17,673	$ 10,724	$ 58,980	$ 96,512	$ 23,234	$ 178,726
Bureau Management	25,536	25,536	146,825	95,835	14,909	99,026	17,453	43,632	26,180	206,092	172,361	116,479	494,932
Administration	11,918	11,918	68,524	11,917	1,490	13,406	5,958	14,897	8,937	49,159	80,442	19,364	148,965
Clerical & Secretarial	13,618	13,618	78,301	83,918	13,419	85,620	11,495	28,735	17,243	156,933	91,919	97,115	345,967
Instructional Services	2,003,599	1,916,586	14,599,226	2,028,842	410,923	1,200,926	1,405,380	4,092,965	2,335,025	10,784,341	16,602,825	2,606,306	29,993,472
Supervisors	63,717	63,717	366,276	238,640	21,950	218,901	20,384	50,960	30,576	405,823	429,993	239,285	1,075,101
Teachers	1,939,882	1,852,869	14,232,950	1,767,276	368,310	921,375	1,384,996	4,042,005	2,304,449	10,334,909	16,172,832	2,306,371	28,814,112
Teacher Aides	-	-	-	22,926	20,683	60,650	-	-	-	43,609	-	60,650	104,259
Instructional Support	30,378	317,600	3,152,763	62,354	129,447	46,353	4,255	10,638	6,385	526,422	3,183,141	50,608	3,760,171
Supplies & Equipment	25,650	18,430	178,680	41,078	9,280	41,034	-	-	-	68,788	204,330	41,034	314,152
Guidance Counselors	4,728	4,728	27,186	21,276	591	5,319	4,255	10,638	6,383	43,616	31,914	9,574	85,104
Other Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-
Diagnostic/Clinical	-	-	2,614,076	-	119,576	-	-	-	-	119,576	2,614,076	-	2,733,652
Speech Services	-	294,442	332,821	-	-	-	-	-	-	294,442	332,821	-	627,263
Institutional Operations	716,911	752,408	5,158,966	785,627	148,433	604,098	459,377	1,289,778	744,446	3,720,692	5,875,877	1,063,475	10,660,044
Leasing	-	4,000	-	21,800	-	30,000	-	-	-	25,800	-	30,000	55,800
Fringe Benefits	217,038	217,038	1,247,954	241,255	28,978	265,589	109,626	274,066	164,437	925,774	1,464,992	375,215	2,765,981
Pensions	499,873	531,370	3,911,012	522,572	119,455	308,509	349,751	1,015,712	580,009	2,769,118	4,410,885	658,260	7,838,263
SUB-TOTAL	$2,790,722	$3,026,428	$23,139,994	$2,986,956	$705,499	$1,966,488	$1,893,614	$5,454,886	$3,122,758	$15,296,547	$25,930,716	$3,860,102	$45,087,345
Title VI	-	27,967	31,612	-	-	-	-	-	-	27,967	31,612	-	59,579
SUB-TOTAL	$2,790,722	$3,054,395	$23,171,606	$2,986,956	$705,499	$1,966,488	$1,893,614	$5,454,886	$3,122,758	$15,324,494	$25,962,328	$3,860,102	$45,146,924
Title I	-	-	941,587	148,005	-	1,869,746	-	-	-	148,005	941,587	1,869,746	2,959,338
SUB-TOTAL	$2,790,722	$3,054,395	$24,113,193	$3,134,961	$705,499	$3,836,234	$1,893,614	$5,454,886	$3,122,758	$15,472,499	$26,903,915	$5,729,848	$48,106,262
Other Reimbursable	50,174	55,067	315,067	70,615	66,644	-	-	-	-	192,326	365,241	-	557,567
SUB-TOTAL	$2,840,896	$3,109,462	$24,428,260	$3,205,576	$772,143	$3,836,234	$1,893,614	$5,454,886	$3,122,758	$15,664,825	$27,269,156	$5,729,848	$48,663,829
Transportation	1,018,118	2,843,297	4,696,247	-	58,430	171,789	-	-	-	2,901,727	5,714,365	171,789	8,787,881
TOTAL	$3,859,014	$5,952,759	$29,124,507	$3,205,576	$830,573	$4,008,023	$1,893,614	$5,454,886	$3,122,758	$18,566,552	$32,983,521	$5,901,637	$57,451,710

BUREAU FOR THE VISUALLY HANDICAPPED
DSEPPS PER PUPIL COST PROFILE
NOVEMBER 1975

	CLASSES SEVERE	CLASSES NON-SEVERE	RESOURCE ITINERANT NON-SEVERE	MEAN COST SEVERE	MEAN COST NON-SEVERE	MEAN COST TOTAL
Register	27	193	613	27	806	833
% Total Register	3.3%	23.1%	73.6%	3.3%	96.7%	100%
Central DSEPPS Management	$ 5	$ 5	$ 5	$ 5	$ 5	$ 5
Bureau Management	90	88	89	90	89	89
Administration	53	52	52	53	52	52
Clerical & Secretarial	37	36	37	37	37	37
Instructional Services	3,113	2,618	2,368	3,113	2,428	2,450
Supervisors	122	119	119	122	119	119
Teachers	2,287	2,242	2,249	2,287	2,247	2,249
Teacher Aides	704	257	-	704	62	82
Instructional Support	927	67	44	927	49	78
Supplies & Equipment	48	47	40	48	41	41
Guidance Counselors	4	4	4	4	4	4
Other Professionals	859	-	-	859	-	28
Diagnostic/Clincial	-	-	-	-	-	-
Speech Services	16	16	-	16	4	4
Institutional Operations	1,063	856	827	1,063	834	841
Leasing	-	-	-	-	-	-
Fringe Benefits	229	252	225	229	231	231
Pensions	834	604	602	834	603	610
SUB-TOTAL	$5,198	$3,634	$3,333	$5,198	$3,405	$3,463
Title VI	35	35	33	35	33	33
SUB-TOTAL	$5,233	$3,669	$3,366	$5,233	$3,438	$3,496
Title I	-	-	-	-	-	-
SUB-TOTAL	$5,233	$3,669	$3,366	$5,233	$3,438	$3,496
Other Reimbursable	510	0	-	510	0	17
SUB-TOTAL	$5,743	$3,669	$3,366	$5,743	$3,438	$3,513
Transportation*	661	685	569	661	597	599
TOTAL	$6,404	$4,354	$3,935	$6,404	$4,035	$4,112

*Transportation costs are based on March 1976 register. Per pupil costs may differ slightly from those calculated directly from figures for total dollar costs.

BUREAU FOR THE VISUALLY HANDICAPPED
DSEPPS PROGRAM COST PROFILE
NOVEMBER 1975

	CLASSES SEVERE	CLASSES NON-SEVERE	RESOURCE/ ITINERANT NON-SEVERE	SUB-TOTAL SEVERE	SUB-TOTAL NON-SEVERE	TOTAL
Register	27	193	613	27	806	833
% Total Register	3.3%	23.1%	73.6%	3.3%	96.7%	100%
Central DSEPPS Management	$ 125	$ 879	$ 2,799	$ 125	$ 3,678	$ 3,803
Bureau Management	2,438	17,060	54,355	2,438	71,415	73,853
Administration	1,433	10,032	31,960	1,433	41,992	43,425
Clerical & Secretarial	1,005	7,028	22,395	1,005	29,423	30,428
Instructional Services	84,042	505,228	1,451,855	84,042	1,957,083	2,041,125
Supervisors	3,283	22,978	73,209	3,283	96,187	99,470
Teachers	61,759	432,700	1,378,646	61,759	1,811,346	1,873,105
Teachers Aides	19,000	49,550	-	19,000	49,550	68,550
Instructional Support	25,038	12,964	26,839	25,038	39,803	64,841
Supplies & Equipment	1,291	9,063	24,236	1,291	33,299	34,590
Guidance & Counselors	117	817	2,603	117	3,420	3,537
Other Professionals	23,199	-	-	23,199	-	23,199
Diagnostic/Clinical	-	-	-	-	-	-
Speech Services	431	3,084	-	431	3,084	3,515
Institutional Operations	28,695	165,192	506,890	28,695	672,082	700,777
Leasing	-	-	-	-	-	-
Fringe Benefits	6,171	48,659	137,625	6,171	186,284	192,455
Pensions	22,524	116,533	369,265	22,524	485,798	508,322
SUB-TOTAL	$140,338	$701,323	$2,042,738	$140,338	$2,744,061	$2,884,399
Title VI	951	6,663	20,297	951	26,960	27,911
SUB-TOTAL	$141,289	$707,986	$2,063,035	$141,289	$2,771,021	$2,912,310
Title I	-	-	-	-	-	-
SUB-TOTAL	$141,289	$707,986	$2,063,035	$141,289	$2,771,021	$2,912,310
Other Reimbursable	13,773	17	-	13,773	17	13,790
SUB-TOTAL	$155,062	$708,003	$2,063,035	$155,062	$2,771,038	$2,926,100
Transportation	18,485	132,167	348,724	18,485	480,891	499,376
TOTAL	$173,547	$840,170	$2,411,759	$173,547	$3,251,929	$3,425,476

BUREAU FOR THE HEARING HANDICAPPED

DSEPPS PER PUPIL COST PROFILE

NOVEMBER 1975

	CLASSES SEVERE	WORK STUDY SEVERE	SCHOOL FOR THE DEAF SEVERE	SLHIC SEVERE	RESOURCE ITINERANT NON-SEVERE	MEAN COST SEVERE	MEAN COST NON-SEVERE	MEAN COST TOTAL
Register	129	32	620	624	710	1,405	710	2,115
% Total Register	6.1%	1.5%	29.3%	29.5%	33.6%	66.4%	33.6%	100%
	$ 11	$ 11	$ 11	$ 11	$ 11	$ 11	$ 11	$ 11
Central DSEPPS Management	104	104	172	111	104	137	104	126
Bureau Management	49	49	15	15	49	19	49	29
Administration	55	55	157	96	55	118	55	97
Clerical & Secretarial								
Instructional Services	1,811	2,233	4,253	3,406	1,183	3,607	1,183	2,793
Supervisors	52	54	311	207	54	235	54	174
Teachers	1,757	2,178	3,793	3,126	1,129	3,273	1,129	2,553
Teacher Aides	-	-	149	73	-	98	-	65
Instructional Support	286	286	460	1,449	91	879	91	615
Supplies & Equipment	42	42	230	147	42	172	42	128
Guidance Counselors	49	49	34	69	49	51	49	50
Other Professionals	-	-	-	-	-	-	-	-
Diagnostic/Clinical	-	-	-	1,131	-	502	-	334
Speech Services	195	195	196	102	-	154	-	102
Institutional Operations	819	920	1,533	1,280	632	1,341	632	1,103
Leasing	-	-	114	-	-	50	-	33
Fringe Benefits	303	300	329	296	303	312	303	309
Pensions	517	620	1,090	984	329	979	329	761
SUB-TOTAL	$3,031	$3,554	$6,429	$6,257	$2,021	$5,975	$2,021	$4,648
Title VI	18	18	18	10	-	15	-	10
SUB-TOTAL	$3,049	$3,572	$6,447	$6,267	$2,021	$5,990	$2,021	$4,658
Title I	-	-	165	164	-	146	-	97
SUB-TOTAL	$3,049	$3,572	$6,612	$6,431	$2,021	$6,136	$2,021	$4,755
Other Reimbursable	1	2,254	32	1	-	66	-	44
SUB-TOTAL	$3,050	$5,826	$6,644	$6,432	$2,021	$6,202	$2,021	$4,799
Transportation	187	187	890	1,002	173	862	173	638
TOTAL	$3,237	$6,013	$7,534	$7,434	$2,194	$7,064	$2,194	$5,437

*Transportation costs are based on March 1976 register. Per pupil costs may differ slightly from those calculated directly from figures for total dollar costs.

BUREAU FOR THE HEARING HANDICAPPED
DSEPPS PROGRAM COST PROFILE
NOVEMBER 1975

	CLASSES SEVERE	WORK STUDY SEVERE	SCHOOL FOR THE DEAF SEVERE	SLHIC SEVERE	RESOURCE/ ITINERANT NON-SEVERE	SUB-TOTAL SEVERE	SUB-TOTAL NON-SEVERE	TOTAL
Register	129	32	620	624	710	1,405	710	2,115
% Total Register	6.1%	1.5%	29.3%	29.5%	33.6%	66.4%	33.6%	100%
Central DSEPPS Management	$ 1,430	$ 352	$ 6,871	$ 6,918	$ 7,879	$ 15,571	$ 7,879	$ 23,450
Bureau Management	13,413	3,345	106,650	69,528	73,868	192,936	73,868	266,804
Administration	6,292	1,565	9,524	9,589	34,650	26,970	34,650	61,620
Clerical & Secretarial	7,121	1,780	97,126	59,939	39,218	165,966	39,218	205,184
Instructional Services	233,624	71,452	2,636,743	2,125,452	839,910	5,067,271	839,910	5,907,181
Supervisors	6,994	1,749	192,680	129,000	38,517	330,423	38,517	368,940
Teachers	226,630	69,703	2,351,615	1,950,918	801,393	4,598,866	801,393	5,400,259
Teacher Aides	-	-	92,448	45,534	-	137,982	-	137,982
Instructional Support	36,927	9,170	285,197	904,228	64,494	1,235,522	64,494	1,300,016
Supplies & Equipment	5,401	1,350	142,704	91,941	29,739	241,396	29,739	271,135
Guidance Counselors	6,312	1,577	21,322	42,644	34,755	71,855	34,755	106,610
Other Professionals	-	-	-	-	-	-	-	-
Diagnostic/Clinical	-	-	-	705,834	-	705,834	-	705,834
Speech Services	25,214	6,243	121,171	63,809	-	216,437	-	216,437
Institutional Operations	105,705	29,447	950,506	798,703	448,645	1,884,361	448,645	2,333,006
Leasing	-	-	70,597	-	-	70,597	-	70,597
Fringe Benefits	39,031	9,606	204,186	184,975	214,977	437,798	214,977	652,775
Pensions	66,674	19,841	675,723	613,728	233,668	1,375,966	233,668	1,609,634
SUB-TOTAL	$391,099	$113,766	$3,985,967	$3,904,829	$1,434,796	$8,395,661	$1,434,796	$ 9,830,457
Title VI	2,395	593	11,509	6,061	-	20,558	-	20,558
SUB-TOTAL	$393,494	$114,359	$3,997,476	$3,910,890	$1,434,796	$8,416,219	$1,434,796	$ 9,851,015
Title I	-	-	102,465	102,465	-	204,930	-	204,930
SUB-TOTAL	$393,494	$114,359	$4,099,941	$4,013,355	$1,434,796	$8,621,149	$1,434,796	$10,055,945
Other Reimbursable	136	72,135	20,028	344	-	92,643	-	92,643
SUB-TOTAL	$393,630	$186,494	$4,119,969	$4,013,699	$1,434,796	$8,713,792	$1,434,796	$10,148,588
Transportation	24,344	6,086	553,457	664,120	120,358	1,248,007	120,358	1,368,365
TOTAL	$417,974	$192,580	$4,673,426	$4,677,819	$1,555,154	$9,961,799	$1,555,154	$11,516,953

BUREAU FOR SPEECH IMPROVEMENT
DSEPPS PER PUPIL COST PROFILE
NOVEMBER 1975

	PUBLIC SCHOOLS					NON-PUBLIC SCHOOLS			ALL SCHOOLS
	SPECIAL ED. ITINERANT	SPECIAL ED. RESOURCE	SPEECH CENTERS RESOURCE NON-SEVERE	REGULAR ITINERANT REGULAR	MEAN COST TOTAL	SPECIAL ED. ITINERANT NON-AIDABLE	REGULAR ITINERANT NON-AIDABLE	MEAN COST TOTAL	MEAN COST GRAND TOTAL
Register	5,056	306	651	38,481	44,494	426	17,853	18,279	62,773
% Total Register	11.3%	0.7%	1.5%	86.5%	100%	2.3%	97.7%	100%	
Central DSEPPS Management *	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bureau Management	3	3	3	3	3	3	3	3	3
Administration	2	2	2	2	2	2	2	2	2
Clerical & Secretarial	1	1	1	1	1	1	1	1	1
Instructional Services	171	1,103	1,174	107	137	296	107	112	129
Supervisors	4	4	4	4	4	4	4	4	4
Teachers	167	1,099	1,170	103	133	292	103	108	126
Teacher Aides	-	-	-	-	-	-	-	-	-
Instructional Support	0	0	0	0	0	0	0	0	0
Supplies & Equipment	0	0	0	0	0	0	0	0	0
Guidance Counselors	-	-	-	-	-	-	-	-	-
Other Professionals	-	-	-	-	-	-	-	-	-
Diagnostic/Clinical	-	-	-	-	-	-	-	-	-
Speech Services	-	-	-	-	-	-	-	-	-
Institutional Operations	60	385	410	38	48	104	38	40	46
Leasing	-	-	-	-	-	-	-	-	-
Fringe Benefits	18	115	123	11	14	31	11	11	13
Pensions	42	270	287	27	34	73	27	28	32
SUB-TOTAL	$ 234	$1,491	$1,587	$148	$188	$403	$148	$155	$178
Title VI	24	24	-	-	3	-	-	-	2
SUB-TOTAL	$ 258	$1,515	$1,587	$148	$191	$403	$148	$155	$180
Title I	-	-	-	-	-	-	-	-	-
SUB-TOTAL	$ 258	$1,515	$1,587	$148	$191	$403	$148	$155	$180
Other Reimbursable	1	1	1	1	1	-	-	-	1
SUB-TOTAL	$ 259	$1,516	$1,588	$149	$192	$403	$148	$155	$181
Transportation**	-	-	900	-	14	-	-	-	10
TOTAL	$ 259	$1,516	$2,487	$149	$206	$403	$148	$155	$191

*None of the costs of central management are allocated to speech services.

**Transportation costs are based on March 1976 register. Per pupil costs may differ slightly from those calculated directly from figures for total dollar costs.

BUREAU OF SPEECH IMPROVEMENT
DSEPPS PROGRAM COST PROFILE
NOVEMBER 1975

	PUBLIC SCHOOLS					NON-PUBLIC SCHOOLS			ALL SCHOOLS
	SPECIAL ED.- ITINERANT	SPECIAL ED.- RESOURCE	SPEECH CENTERS RESOURCE NON-SEVERE	REGULAR ITINERANT REGULAR	TOTAL	SPECIAL ED.- ITINERANT NON-AIDABLE	REGULAR ITINERANT NON-AIDABLE	TOTAL	GRAND TOTAL
Register	5,056	306	651	38,481	44,494	426	17,853	18,279	62,773
% Total Register	11.3%	0.7%	1.5%	86.5%	100%	2.3%	97.7%	100%	
Central DSEPPS Management*	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bureau Management	16,560	1,026	2,198	126,756	146,540	1,377	58,474	59,851	206,391
Administration	11,952	741	1,587	91,486	105,766	994	42,206	43,200	148,966
Clerical & Secretarial	4,608	285	611	35,270	40,774	383	16,268	16,651	57,425
Instructional Services	860,658	337,435	763,949	4,117,279	6,079,321	126,043	1,908,347	2,034,390	8,113,711
Supervisors	18,398	1,140	2,442	140,837	162,817	1,530	64,973	66,503	229,320
Teachers	842,260	336,295	761,507	3,976,442	5,916,504	124,513	1,843,374	1,967,887	7,884,391
Teacher Aides	-	-	-	-	-	-	-	-	-
Instructional Support	849	53	113	6,501	7,516	71	2,999	3,070	[illegible]86
Supplies & Equipment	849	53	113	6,501	7,516	71	2,999	3,070	0,586
Guidance Counselors	-	-	-	-	-	-	-	-	-
Other Professionals	-	-	-	-	-	-	-	-	-
Diagnostic/Clinical	-	-	-	-	-	-	-	-	-
Speech Services	-	-	-	-	-	-	-	-	-
Institutional Operations	303,747	117,870	266,650	1,464,543	2,152,810	44,300	678,762	723,062	2,875,872
Leasing	-	-	-	-	-	-	-	-	-
Fringe Benefits	89,689	35,304	79,877	428,101	632,971	13,174	198,435	211,609	844,580
Pensions	214,058	82,566	186,773	1,036,442	1,519,839	31,126	480,327	511,453	2,031,292
SUB-TOTAL	$1,181,814	$456,384	$1,032,910	$5,715,079	$8,386,187	$171,791	$2,648,582	$2,820,373	$11,206,560
Title VI	121,075	7,332	-	-	128,407	-	-	-	128,407
SUB-TOTAL	$1,302,889	$463,716	$1,032,910	$5,715,079	$8,514,594	$171,791	$2,648,582	$2,820,373	$11,334,967
Title I	-	-	-	-	-	-	-	-	-
SUB-TOTAL	$1,302,889	$463,716	$1,032,910	$5,715,079	$8,514,594	$171,791	$2,648,582	$2,820,373	$11,334,967
Other Reimbursable	6,863	425	911	52,539	60,738	-	-	-	60,738
SUB-TOTAL	$1,309,752	$464,141	$1,033,821	$5,767,618	$8,575,332	$171,791	$2,648,582	$2,820,373	$11,395,705
Transportation	-	-	632,794	-	632,794	-	-	-	632,794
TOTAL	$1,309,752	$464,141	$1,666,615	$5,767,618	$9,208,126	$171,791	$2,648,582	$2,820,373	$12,028,499

*None of the costs of central management are allocated to speech services.

NEUROLOGICALLY IMPAIRED – EMOTIONALLY HANDICAPPED
DSEPPS PER PUPIL COST PROFILE
NOVEMBER 1975

	CLASSES SEVERE
Register	496
% Total Register	100%
Central DSEPPS Management	$ 17
Bureau Management	21
Administration	-
Clerical & Secretarial	21
Instructional Services	4,885
Supervisors	229
Teachers	3,838
Teacher Aides	818
Instructional Support	2,076
Supplies & Equipment	313
Guidance Counselors	14
Other Professionals	-
Diagnostic/Clinical	1,683
Speech Services	66
Institutional Operations	1,642
Leasing	-
Fringe Benefits	514
Pensions	1,128
SUB-TOTAL	$ 8,641
Title VI	1,324
SUB-TOTAL	$ 9,965
Title 1	509
SUB-TOTAL	$10,474
Other Reimbursable	-
SUB-TOTAL	$10,474
Transportation*	1,319
TOTAL	$11,793

*Transportation costs are based on March 1976 register. Per pupil costs may differ slightly from those calculated directly from figures for total dollar costs.

NEUROLOGICALLY IMPAIRED – EMOTIONALLY HANDICAPPED
DSEPPS PROGRAM COST PROFILE
NOVEMBER 1975

	CLASSES SEVERE
Register	49f
% Total Register	100%
Central DSEPPS Management	$ 8,239
Bureau Management	10,467
Administration	-
Clerical & Secretarial	10,467
Instructional Services	2,422,876
Supervisors	113,703
Teachers	1,903,580
Teacher Aides	405,593
Instructional Support	1,029,616
Supplies & Equipment	155,360
Guidance Counselors	7,114
Other Professionals	-
Diagnostic/Clinical	834,547
Speech Services	32,595
Institutional Operations	814,457
Leasing	-
Fringe Benefits	255,098
Pensions	559,359
SUB-TOTAL	$4,285,655
Title VI	656,688
SUB-TOTAL	$4,942,343
Title I	252,434
SUB-TOTAL	$5,194,777
Other Reimbursable	176
SUB-TOTAL	$5,194,953
Transportation	799,481
TOTAL	$5,994,434

PRE-PLACEMENT CLASSES
DSEPPS PER PUPIL COST PROFILE
NOVEMBER 1975

	CLASSES SEVERE
Register	522
% Total Register	100%
Central DSEPPS Management	$ 17
Bureau Management	21
Administration	10
Clerical & Secretarial	11
Instructional Services	3,049
Supervisors	51
Teachers	2,524
Teacher Aides	474
Instructional Support	723
Supplies & Equipment	66
Guidance Counselors	80
Other Professionals	119
Diagnostic/Clinical	458
Speech Services	-
Institutional Operations	1,140
Leasing	-
Fringe Benefits	375
Pensions	765
SUB-TOTAL	$4,950
Title VI	506
SUB-TOTAL	$5,456
Title 1	-
SUB-TOTAL	$5,456
Other Reimbursable	-
SUB-TOTAL	$5,456
Transportation*	1,639
TOTAL	$7,095

*Transportation costs are based on March 1976 register. Per pupil costs may differ slightly for those calculated directly from figures for total dollar costs.

PRE-PLACEMENT CLASSES
DSEPPS PROGRAM COST PROFILE
NOVEMBER 1975

	CLASSES SEVERE
Register	522
% Total Register	100%
Central DSEPPS Management	$ 8,873
Bureau Management	10,975
Administration	5,324
Clerical & Secretarial	5,651
Instructional Services	1,591,822
Supervisors	26,615
Teachers	1,317,707
Teacher Aides	247,500
Instructional Support	377,337
Supplies & Equipment	34,260
Guidance Counselors	41,844
Other Professionals	62,082
Diagnostic/Clinical	239,151
Speech Services	-
Institutional Operations	594,973
Leasing	-
Fringe Benefits	195,692
Pensions	399,281
SUB-TOTAL	$ 2,583,980
Title VI	264,178
SUB-TOTAL	$ 2,848,158
Title I	-
SUB-TOTAL	$ 2,848,158
Other Reimbursable	-
SUB-TOTAL	$ 2,848,158
Transportation	$ 1,032,262
TOTAL	$ 3,880,420

READINESS CLASSES
DSEPPS PER PUPIL COST PROFILE
NOVEMBER 1975

	CLASSES SEVERE
Register	333
% Total Register	100%
Central DSEPPS Management	$ 17
Bureau Management	92
Administration	-
Clerical & Secretarial	92
Instructional Services	2,281
Supervisors	90
Teachers	1,717
Teacher Aides	474
Instructional Support	186
Supplies & Equipment	122
Guidance Counselors	64
Other Professionals	-
Diagnostic/Clinical	-
Speech Services	-
Institutional Operations	744
Leasing	3
Fringe Benefits	257
Pensions	483
SUB-TOTAL	$3,320
Title VI	598
SUB-TOTAL	$3,918
Title 1	474
SUB-TOTAL	$4,392
Other Reimbursable	282
SUB-TOTAL	$4,674
Transportation*	2,751
TOTAL	$7,425

*Transportation costs are based on March 1976 register. Per pupil costs may differ slightly from those calculated directly from figures for total dollar costs.

READINESS CLASSES
DSEPPS PROGRAM COST PROFILE
NOVEMBER 1975

	CLASSES SEVERE
Register	333
% Total Register	100%
Central DSEPPS Management	$ 5,704
Bureau Management	30,927
Administration	-
Clerical & Secretarial	30,927
Instructional Services	759,544
Supervisors	29,845
Teachers	571,775
Teacher Aides	157,924
Instructional Support	61,802
Supplies & Equipment	40,480
Guidance Counselors	21,322
Other Professionals	-
Diagnostic/Clinical	-
Speech Services	-
Institutional Operations	247,636
Leasing	1,100
Fringe Benefits	85,656
Pensions	160,880
SUB-TOTAL	$1,105,613
Title VI	198,995
SUB-TOTAL	$1,304,608
Title I	158,157
SUB-TOTAL	$1,462,765
Other Reimbursable	93,830
SUB-TOTAL	$1,556,595
Transportation	$1,315,056
TOTAL	$2,871,651

CENTER FOR MULTIPLY HANDICAPPED
DSEPPS PER PUPIL COST PROFILE
NOVEMBER 1975

	CLASSES SEVERE
Register	152
% of Total Register	100%
Central DSEPPS Management	$ 17
Bureau Management	705
Administration	374
Clerical & Secretarial	331
Instructional Services	3,557
Supervisors	175
Teachers	2,870
Teacher Aides	512
Instructional Support	1,931
Supplies & Equipment	701
Guidance Counselors	140
Other Professionals	950
Diagnostic/Clinical	-
Speech Services	139
Institutional Operations	2,831
Leasing	900
Fringe Benefits	711
Pensions	1,220
SUB-TOTAL	$ 9,041
Title VI	1,656
SUB-TOTAL	$10,697
Title 1	-
SUB-TOTAL	$10,697
Other Reimbursable	614
SUB-TOTAL	$11,311
Transportation*	2,589
TOTAL	$13,900

*Transportation costs are based on March 1976 register. Per pupil costs may differ slightly from those calculated directly from figures for total dollar costs.

CENTER FOR MULTIPLY HANDICAPPED
DSEPPS PROGRAM COST PROFILE
NOVEMBER 1975

	CLASSES SEVERE
Register	152
% Total Register	100%
Central DSEPPS Management	$ 2,535
Bureau Management	107,150
Administration	56,915
Clerical & Secretarial	50,235
Instructional Services	540,646
Supervisors	26,615
Teachers	436,262
Teacher Aides	77,769
Instructional Support	293,529
Supplies & Equipment	106,565
Guidance Counselors	21,322
Other Professionals	144,417
Diagnostic/Clinical	-
Speech Services	21,225
Institutional Operations	430,336
Leasing	136,861
Fringe Benefits	108,054
Pensions	185,421
SUB-TOTAL	$1,374,196
Title VI	251,773
SUB-TOTAL	$1,625,969
Title I	-
SUB-TOTAL	$1,625,969
Other Reimbursable	93,390
SUB-TOTAL	$1,719,359
Transportation	525,665
TOTAL	$2,245,024

INTEGRATED PROGRAMS
DSEPPS PROGRAM COST PROFILE
NOVEMBER 1975

	INTEGRATED PROGRAMS
Central DSEPPS Management	$ -
Bureau Management	35,152
Administration	-
Clerical & Secretarial	35,152
Instructional Support	770,139
Supervisors	55,325
Teachers	584,853
Teacher Aides	129,961
Instructional Services	121,169
Supplies & Equipment	78,525
Guidance Counselors	42,644
Other Professionals	-
Diagnostic/Clinical	-
Speech Services	-
Institutional Operations	263,537
Leasing	-
Fringe Benefits	82,372
Pensions	181,165
SUB-TOTAL	$1,189,997
Title VI	-
SUB-TOTAL	$1,189,997
Title I	-
SUB-TOTAL	$1,189,997
Other Reimbursable	-
SUB-TOTAL	$1,189,997
Transportation	-
TOTAL	$1,189,997

DIAGNOSTIC AND CLINICAL SERVICES
DSEPPS PROGRAM COST PROFILE
NOVEMBER 1975

	EVALUATION & PLACEMENT UNITS	BUREAU OF CHILD GUIDANCE
Central DSEPPS Management	$ -	-
Bureau Management	373,502	1,157,894
Administration	47,908	438,862
Clerical & Secretarial	325,594	719,032
Instructional Support	2,424,245	10,705,059
Supervisors	228,572	1,237,033
Teachers	1,031,713	-
Teacher Aides	132,018	35,562
Guidance Counselors	104,610	-
Psychologists	340,266	3,556,166
Social Workers	348,489	4,462,465
Psychiatrists	100,892	1,231,626
Other Professionals	17,312	-
Supplies & Equipment	120,373	182,207
Diagnostic/Clinical	-	-
Speech Services	-	-
Institutional Operations	904,792	4,070,826
Leasing	-	73,125
Fringe Benefits	277,325	1,054,326
Pensions	627,467	2,943,375
Sub-Total	$3,702,539	$15,933,779
Title VI	-	-
Sub-Total	$3,702,539	$15,933,779
Title I	-	-
Sub-Total	$3,702,539	$15,933,779
Other Reimbursable	-	-
Sub-Total	$3,702,539	$15,933,779
Transportation	-	-
TOTAL	$3,702,539	$15,933,779